

PART 1

TAX ADVISERS: REGISTRATION

Meaning of “tax adviser”

1 Meaning of “tax adviser”

- (1) In this Part “tax adviser” means a person who, in the course of a business, assists other persons with their tax affairs.
- (2) A person assists another person with their tax affairs if they do any of the following—
 - (a) advise the other person in relation to tax;
 - (b) act or purport to act as an agent on behalf of the other person in relation to tax;
 - (c) provide assistance with any document that is likely to be relied on by HMRC to determine the other person’s tax position.
- (3) A reference in this Part to clients of a tax adviser is a reference to the persons whom the adviser assists with their tax affairs.
- (4) Subsection (3) applies even if—
 - (a) the adviser works for an organisation, and
 - (b) it is the organisation that is appointed to give the assistance.
- (5) A person can be a tax adviser even if they (or any organisation for which they work)—
 - (a) are appointed indirectly or at the request of someone other than the client;
 - (b) also carry out activities other than assisting clients with their tax affairs.

Requirement to register with HMRC

2 Requirement to register with HMRC

- (1) A tax adviser may not interact with HMRC in relation to the tax affairs of a client unless—
 - (a) the adviser is registered with HMRC under this Part, or
 - (b) an exception in section 3 applies.
- (2) In this Part, a reference to interacting with HMRC includes a reference to attempting to interact with HMRC.
- (3) Interacting with HMRC includes the following—
 - (a) contacting HMRC by telephone, post or email;
 - (b) sending a message to HMRC through a website or internet portal;
 - (c) filing a return, claim, notice or other document with HMRC (whether electronically or otherwise);

- (d) communicating with HMRC in any other way.
- (4) It does not matter whether the tax adviser or the client (or both) are outside the United Kingdom.
- (5) Where an individual –
 - (a) works for an organisation, and
 - (b) interacts with HMRC in the course of a business carried on by that organisation,
 the interaction is to be regarded as being carried out by the organisation as well as by the individual.

3 Exceptions from requirement to register

- (1) A tax adviser does not contravene section 2(1) (requirement to be registered) in any of the following circumstances –
 - (a) where the adviser is an individual who works for an organisation and interacts with HMRC in the course of a business carried on by that organisation;
 - (b) where the adviser falls within the definition of tax adviser solely by virtue of providing payroll, or other tax or accounting, software to a client for use in relation to their tax affairs;
 - (c) where the adviser interacts with HMRC in relation to –
 - (i) any matter relating to a duty of customs or to any provision, so far as relating to a duty of customs, made by or under the customs and excise Acts or Union customs legislation, or
 - (ii) any matter relating to a duty of excise or import VAT that is connected to a matter within sub-paragraph (i);
 - (d) where the adviser is a VAT representative and interacts with HMRC in their capacity as such;
 - (e) where the adviser interacts with HMRC in relation to the tax affairs of a person who is a group undertaking in relation to the tax adviser;
 - (f) where the adviser interacts with HMRC in relation to an appeal to a court or tribunal in relation to a decision of HMRC (whether under this Act or any other enactment).
- (2) In this section –
 - “the customs and excise acts” has the meaning given by section 1(1) of CEMA 1979 (interpretation);
 - “group undertaking” has the meaning given by section 1161(5) of the Companies Act 2006 (meaning of “undertaking” and related expressions);
 - “import VAT” means value added tax chargeable by virtue of section 1(1)(c) of VATA 1994 (importation of goods into the United Kingdom);
 - “Union customs legislation” has the meaning given by section 37(1) of TCTA 2018 (minor definitions);
 - “VAT representative” has the meaning given by section 48(2A) of VATA 1994 (VAT representatives).

Application process

4 Application for registration

- (1) A tax adviser may apply to HMRC to be registered under this Part.
- (2) An application must be made in the form and manner specified in a notice published by HMRC.
- (3) An application must contain the following—
 - (a) the name and address of the adviser;
 - (b) the name of each senior manager of the adviser;
 - (c) a statement as to whether the eligibility conditions are met (see section 5);
 - (d) any other information or evidence that may be specified in a notice published by HMRC.
- (4) A notice under subsection (3)(d) may, in particular, specify different types of information or evidence for applicants who are established in, or who otherwise have a connection with, a country or territory outside the United Kingdom.

5 Eligibility conditions

- (1) The eligibility conditions mentioned in section 4(3)(c) are conditions A to C.
- (2) Condition A is that the tax adviser and each senior manager of the adviser—
 - (a) does not have any outstanding tax returns or amounts of tax due;
 - (b) is not subject to a decision by HMRC to refuse to deal with them;
 - (c) is not subject to a sanction or other measure imposed on them by HMRC in relation to tax anti-avoidance activities;
 - (d) is not subject to a suspension or suspension order under section 13 (suspension of registration etc);
 - (e) is not subject to a prohibition or permanent prohibition order under section 14 (prohibition against registering etc);
 - (f) is not—
 - (i) disqualified under the directors disqualification legislation, or
 - (ii) subject to a similar disqualification in a territory outside the United Kingdom;
 - (g) is not insolvent;
 - (h) does not have an unspent conviction for an offence within section 6 (offences).
- (3) Condition B is that the tax adviser and each senior manager of the adviser meets any standards expected of tax advisers in their dealings with HMRC that are specified in a notice or other document published by HMRC for the purposes of this section.
- (4) Condition C is that the tax adviser—

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- (a) is registered with a supervisory authority for the purposes of anti-money laundering supervision, or
 - (b) meets such conditions about applying to register with a supervisory authority for those purposes as may be specified in a notice published by HMRC.
- (5) In subsection (2)(a) “tax” –
- (a) includes a devolved tax within the meaning of the Scotland Act 1998 (see section 80A of that Act) or the Government of Wales Act 2006 (see section 116A of that Act), and
 - (b) where the tax adviser is established in a territory outside the United Kingdom, includes any tax imposed under the law of that territory.
- (6) For the purposes of subsection (2)(a), an amount of tax is not to be treated as due if it is subject to a time to pay agreement that has not been broken.
- (7) A “time to pay agreement” is an agreement between HMRC and a person that payment of an amount of tax due (the “deferred amount”) may be deferred for a period (the “deferral period”).
- (8) A person breaks a time to pay agreement if –
- (a) the person fails to pay the deferred amount before the deferral period ends, or
 - (b) the deferral is subject to the person complying with a condition and the person fails to comply with it.
- (9) In this section –
- “disqualified under the directors disqualification legislation” has the same meaning as in the Companies Act 2006 (see section 159A of that Act);
- “insolvency practitioner” means –
- (a) a person who acts as an insolvency practitioner within the meaning of section 388 of the Insolvency Act 1986 or article 3 of the Insolvency (Northern Ireland) Order 1989, or
 - (b) a person in a territory outside the United Kingdom who exercises functions similar to those of a person mentioned in paragraph (a);
- “insolvent” means a person in respect of whom an insolvency practitioner is acting;
- “supervisory authority” means –
- (a) a supervisory authority within the meaning given by regulation 3(1) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (S.I. 2017/692), or
 - (b) an authority in a territory outside the United Kingdom which exercises functions similar to those of an authority mentioned in paragraph (a).

6 Eligibility conditions: offences

- (1) The following offences are within this section—
 - (a) an offence under section 20BB of the Taxes Management Act 1970 (falsification of documents);
 - (b) an offence under the Customs and Excise Management Act 1979;
 - (c) an offence under section 112 (false representations or obtaining benefit) or 114 (offences relating to contributions) of the Social Security Administration Act 1992;
 - (d) an offence under the Value Added Tax Act 1994;
 - (e) an offence under section 35 of the Tax Credits Act 2002 (offence of fraud);
 - (f) an offence under the Commissioners for Revenue and Customs Act 2005;
 - (g) an offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent facilitation of tax evasion offences);
 - (h) an offence at common law of cheating the public revenue;
 - (i) an offence under the law of any part of the United Kingdom consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of tax;
 - (j) an offence of aiding, abetting, counselling or procuring the commission of an offence mentioned in paragraphs (a) to (i);
 - (k) an offence under the law of a territory outside the United Kingdom which would be an offence otherwise referred to in this section if the conduct constituting that offence was carried out in any part of the United Kingdom.
- (2) For the purposes of subsection (1)(k), an act punishable under the law of a territory outside the United Kingdom constitutes an offence under that law, however it is described in that law.

7 Determination of application

- (1) Where a tax adviser applies to be registered under this Part, an officer of Revenue and Customs must—
 - (a) decide whether to approve the application, and
 - (b) notify the adviser of the decision.
- (2) Before deciding whether to approve the application, the officer may require the tax adviser to provide further information or evidence in relation to the application.
- (3) The officer must approve the application if satisfied that the eligibility conditions are met.
- (4) Where an application under this Part is approved, the officer must register the adviser with effect from such date as the officer may specify.

*Monitoring of eligibility conditions etc***8 Monitoring of eligibility conditions etc**

- (1) An officer of Revenue and Customs may by notice require a tax adviser who is registered under this Part to provide such information or evidence as the officer reasonably requires for the purpose of monitoring whether the eligibility conditions are met in relation to the adviser.
- (2) A tax adviser who is registered under this section must, as soon as reasonably practicable, notify HMRC if there is a change of circumstances relating to whether the eligibility conditions are met in relation to the adviser.

9 Suspension of registration

- (1) An officer of Revenue and Customs may, by notice, suspend a tax adviser's registration if the officer is not satisfied that the eligibility conditions are met in relation to the adviser.
- (2) Before suspending a tax adviser's registration under this section, the officer may provide the adviser with an opportunity to—
 - (a) provide information or evidence, or
 - (b) take appropriate action to meet the eligibility conditions, within a period specified by the officer.
- (3) An officer of Revenue and Customs may, by notice, end a suspension of a tax adviser's registration under this section if satisfied that the eligibility conditions are met in relation to the adviser.
- (4) The suspension of a tax adviser's registration under this section, and the ending of such a suspension, have effect from such date as an officer of Revenue and Customs may specify.

*Compliance notice***10 Compliance notice**

- (1) Where a tax adviser contravenes section 2(1) (requirement to be registered), an officer of Revenue and Customs may give a notice (a "compliance notice") to the adviser.
- (2) A compliance notice must—
 - (a) contain details of the requirement in section 2(1) for a tax adviser to be registered with HMRC under this Part before interacting with HMRC in relation to the tax affairs of a client, and
 - (b) state the following—
 - (i) the contravention to which the notice relates;
 - (ii) the effect of the notice;
 - (iii) the date on which it is issued;

- (iv) the period within which an appeal against the notice may be made.
- (3) A compliance notice is to be treated as withdrawn if subsection (4) or (5) applies.
- (4) This subsection applies if –
 - (a) the adviser was not registered under this Part at the time of the contravention mentioned in subsection (1), and
 - (b) the adviser subsequently registers under this Part.
- (5) This subsection applies if –
 - (a) the adviser was suspended under section 9 (suspension: eligibility conditions) at the time of the contravention mentioned in subsection (1), and
 - (b) the suspension is subsequently ended under section 9(3).

Financial penalties

11 Financial penalties for contravention of registration requirement

- (1) This section applies where –
 - (a) a tax adviser has been given a compliance notice under section 10 that has not been withdrawn, and
 - (b) the adviser subsequently contravenes section 2(1) (requirement to be registered).
- (2) The tax adviser is liable in respect of the contravention to a penalty of –
 - (a) £5,000, or
 - (b) if subsection (3) or (4) applies, £10,000.
- (3) This subsection applies if in the period of two years ending with the date of the contravention, the tax adviser has been given a notice of assessment to a penalty under this section on four or more occasions.
- (4) This subsection applies if the contravention takes place at a time when the tax adviser is subject to –
 - (a) a suspension under section 13(1)(a) (suspension of registration etc), or
 - (b) a prohibition under section 14(1)(a) (prohibition against registering etc).
- (5) This section is subject to section 12 (liability of senior managers).

12 Financial penalties: liability of senior managers

- (1) This section applies where –
 - (a) a tax adviser has been given a compliance notice under section 10 that has not been withdrawn,
 - (b) the adviser subsequently contravenes section 2(1) (requirement to be registered), and

- (c) an officer of Revenue and Customs considers that the contravention is attributable to a senior manager of the tax adviser.
- (2) Section 11(2) (financial penalties for tax advisers) does not apply and instead the senior manager is liable in respect of the contravention to a penalty of—
 - (a) £5,000, or
 - (b) if subsection (3) or (4) applies, £10,000.
- (3) This subsection applies if in the period of two years ending with the date of the contravention, the senior manager has been given a notice of assessment to a penalty under this section on four or more occasions.
- (4) This subsection applies if the contravention takes place at a time when the senior manager is subject to—
 - (a) a suspension order under section 13(1)(b) or (2) (suspension of registration etc), or
 - (b) a permanent prohibition order under section 14(1)(b) or (2) (prohibition against registering etc).

Suspension, prohibition etc

13 Suspension of registration etc

- (1) Where an officer of Revenue and Customs gives a tax adviser a notice of assessment to a penalty under section 11(2)(b) in a case where subsection (3) of that section (repeated contravention of registration requirement) applies—
 - (a) the officer must, by notice—
 - (i) suspend the tax adviser from being able to register under this Part for a period of one year, or
 - (ii) if the tax adviser’s registration is suspended under section 9 (suspension: eligibility conditions), suspend the adviser’s registration for a further period of one year;
 - (b) the officer may, by notice, issue a suspension order to any senior manager of the tax adviser for a period of one year.
- (2) Where an officer of Revenue and Customs gives a senior manager a notice of assessment to a penalty under section 12(2)(b) in a case where subsection (3) of that section (repeated contravention) applies, the officer must, by notice, issue a suspension order to the senior manager for a period of one year.
- (3) Notice of a suspension under subsection (1)(a) must be given to the tax adviser.
- (4) Notice of a suspension order under subsection (1)(b) or (2) must be given to the tax adviser and the senior manager.
- (5) A notice under this section must state—
 - (a) the duration of the suspension or suspension order, which may begin after the expiry of any existing suspension or suspension order,
 - (b) the date on which it is issued, and

- (c) the period within which an appeal against the decision to impose the suspension or suspension order may be made.

14 Prohibition against registering etc

- (1) Where an officer of Revenue and Customs gives a tax adviser a notice of assessment to a penalty under section 11(2)(b) in a case where subsection (4)(a) of that section (contravention of registration requirement while suspended) applies—
 - (a) the officer must, by notice—
 - (i) prohibit the adviser from registering under this Part at any time, or
 - (ii) if the adviser’s registration is suspended, cancel the adviser’s registration and prohibit the adviser from registering under this Part at any time;
 - (b) the officer may, by notice, issue a permanent prohibition order to any senior manager of the tax adviser.
- (2) Where an officer of Revenue and Customs gives a senior manager a notice of assessment to a penalty under section 12(2)(b) in a case where subsection (4)(a) of that section (contravention of registration requirement while suspended) applies, the officer must, by notice, issue a permanent prohibition order to the senior manager.
- (3) A permanent prohibition order issued under this section does not expire at any time.
- (4) Notice of a prohibition under subsection (1)(a) must be given to the tax adviser.
- (5) Notice of a permanent prohibition order under subsection (1)(b) or (2) must be given to the tax adviser and the senior manager.
- (6) A notice under this section must state—
 - (a) the effect of the prohibition or permanent prohibition order,
 - (b) the date on which it is issued, and
 - (c) the period within which an appeal against the decision to impose the prohibition or permanent prohibition order may be made.

Requirement to notify clients of sanctions

15 Requirement to notify clients of sanctions

- (1) Where a tax adviser’s registration has been suspended under section 9 for a period of more than 30 days, the adviser must take reasonable steps to notify each of their clients about the suspension within the period of 30 days beginning with the 31st day of the suspension.
- (2) Where a tax adviser is given notice of—
 - (a) a suspension under section 13(1)(a), or

- (b) a prohibition under section 14(1)(a),
the adviser must take reasonable steps to notify each of their clients about the suspension or prohibition within the period of 30 days beginning with the day on which the adviser is given notice of the suspension or prohibition.
- (3) A notification to a client under subsection (1) or (2) must be in the form and manner set out in a notice published by HMRC.
- (4) If a person fails to comply with subsection (1) or (2) the person is liable to a penalty of £5,000.
- (5) Where the failure relates to more than one client, the person is liable to a penalty under this section in respect of each client.

Assessment of financial penalties etc

16 Assessment of financial penalties

- (1) Where a person becomes liable to a penalty under section 11, 12 or 15, an officer of Revenue and Customs must—
- (a) assess the penalty, and
 - (b) notify the person.
- (2) A notice under this section may relate to more than one contravention by the adviser.
- (3) A notice under this section must state—
- (a) each contravention in respect of which the penalty is assessed,
 - (b) the amount of the penalty,
 - (c) the date on which it is issued, and
 - (d) the period within which an appeal against the assessment may be made.

17 Time limits and treatment of penalties

- (1) An assessment of a penalty under section 11 or 12 must be made within the period of 12 months beginning with the day on which the person became liable to the penalty.
- (2) An assessment of a penalty under section 15 must be made within the period of 12 months beginning with the day on which the failure first came to the attention of an officer of Revenue and Customs.
- (3) A penalty assessed under section 16 is due and payable at the end of the period of 30 days beginning with the day on which the notice of assessment is issued.
- (4) A penalty assessed under section 16 is to be treated for all purposes as if it were tax charged in an assessment and due and payable.

18 Double jeopardy

A person is not liable to a penalty under this Part in respect of anything in respect of which the person has been convicted of an offence.

Reviews and appeals

19 Reviews and appeals

Schedule 1 contains provision about reviews and appeals.

Disclosure of information

20 Disclosure of information

- (1) HMRC may disclose information acquired under, or held in connection with, this Part to a person for the purpose of facilitating the exercise by the person of a function relating to the regulation or supervision of—
 - (a) tax advisers,
 - (b) other professional advisers, or
 - (c) the tax system.
- (2) A person to whom HMRC discloses information under this section—
 - (a) may use it only for the purpose for which it was disclosed, and
 - (b) may not further disclose it without the consent of HMRC (which may be general or specific).
- (3) Where a person contravenes subsection (2)(b) by disclosing information relating to a person whose identity—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,section 19 of CRCA 2005 (offence of wrongful disclosure) applies in relation to the disclosure as it applies in relation to a disclosure in contravention of section 20(9) of that Act.
- (4) Nothing in this section authorises a disclosure of information if the disclosure would contravene the data protection legislation or would be prohibited by the investigatory powers legislation (but in determining whether a disclosure would do either of those things, the power conferred by this section is to be taken into account).
- (5) Nothing in this section limits the circumstances in which information may be disclosed under section 18(2) of CRCA 2005 or under any other enactment or rule of law.
- (6) In this section—
 - “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act);
 - “the investigatory powers legislation” means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016.

*Interpretation***21 Interpretation of Part**

- (1) In this Part –
 - “HMRC” means His Majesty’s Revenue and Customs;
 - “organisation” includes any person carrying on a business;
 - “tribunal” means the First-tier Tribunal or, where determined by or under the Tribunal Procedure Rules, the Upper Tribunal.
- (2) In this Part “senior manager” means any of the following –
 - (a) in relation to a body corporate other than one whose affairs are managed by its members –
 - (i) a director, or a person purporting to act in such a capacity;
 - (ii) a shadow director within the meaning given by section 251 of the Companies Act 2006;
 - (b) in relation to a limited liability partnership or other body corporate whose affairs are managed by its members –
 - (i) a member who exercises functions of management with respect to it, or a person purporting to act in such a capacity;
 - (ii) in relation to a limited liability partnership, a shadow member;
 - (c) in relation to a partnership, a partner or a person purporting to act in such a capacity.
- (3) In this section “shadow member” means a person in accordance with whose directions or instructions the members of the limited liability partnership are accustomed to act, save that a person is not a shadow member by reason only of the fact that the members act on advice given by that person in a professional capacity.
- (4) A reference in this Part to working for an organisation includes being a director, partner or member of an organisation.

*Commencement***22 Commencement**

- (1) This section comes into force on the day on which this Act is passed.
- (2) The rest of this Part comes into force on 1 April 2026.
- (3) The Treasury may by regulations make transitional or saving provision in connection with the coming into force of any provision of this Part.
- (4) The power to make regulations under subsection (3) includes power to make different provision for different purposes.
- (5) Regulations under this section are to be made by statutory instrument.

SCHEDULE 1

Section 19

REGISTRATION OF TAX ADVISERS: REVIEWS AND APPEALS

Appealable decisions

- 1 A person may appeal to the tribunal against a decision of an officer of Revenue and Customs in respect of any of the following matters—
 - (a) whether to approve a person’s application for registration under section 7;
 - (b) whether to suspend a person’s registration under section 9 or 13(1)(a)(ii);
 - (c) whether to give a person a compliance notice under section 10;
 - (d) whether a person is liable to a penalty under section 11, 12 or 15;
 - (e) whether to suspend a person from being able to register under this Part under section 13(1)(a)(i);
 - (f) whether to issue a suspension order to a person under section 13(1)(b) or (2);
 - (g) whether to prohibit a person from registering under this Part under section 14(1)(a);
 - (h) whether to issue a permanent prohibition order to a person under section 14(1)(b) or (2);
 - (i) whether to grant or revoke a temporary reinstatement of a person’s registration under paragraph 9;
 - (j) whether to impose or vary any conditions or restrictions on such a temporary reinstatement under that paragraph.

Offer of review

- 2 (1) Where an officer of Revenue and Customs notifies a person of a decision that they may appeal against, the officer must offer the person a review of the decision.
 - (2) The offer of a review must be made by notice to the person at the same time as the decision is notified to them.
 - (3) This paragraph does not apply in relation to—
 - (a) a decision mentioned in paragraph 1(i) or (j) (temporary reinstatement), or
 - (b) a decision consisting of a conclusion of a review.

Time to accept offer of review

- 3 (1) Where an officer of Revenue and Customs offers a person a review of a decision under paragraph 2, the person may accept the offer by notice to HMRC within the period of 30 days beginning with the day on which notice of the offer was issued.
 - (2) An officer of Revenue and Customs may by notice extend the period within which a person may accept the offer to—

- (a) the end of the period of 30 days beginning with the date of the notice, or
 - (b) any other date set out in the notice or a further notice.
- (3) But an officer may not give a notice under sub-paragraph (2) after the period within which a person may accept the offer has ended.

Review out of time

- 4 (1) Where an officer of Revenue and Customs offers a person a review of a decision under paragraph 2, the person may accept the offer by notice to HMRC after the period for accepting the offer has ended if—
- (a) an officer of Revenue and Customs agrees, or
 - (b) where an officer does not agree, the tribunal gives permission.
- (2) An officer of Revenue and Customs must agree to an offer being accepted under this paragraph if the person has requested in writing that HMRC do so and the officer is satisfied that—
- (a) there was a reasonable excuse for not accepting the offer before the period for accepting the offer had ended, and
 - (b) the request has been made without unreasonable delay.
- (3) If a request of the kind mentioned in sub-paragraph (2) is made, an officer of Revenue and Customs must notify the person whether they agree to the request.

No review after appeal to the tribunal

- 5 Where an officer of Revenue and Customs offers a person a review of a decision under paragraph 2, the person may not accept the offer under paragraph 3 or 4 if they have appealed to the tribunal against the decision.

Review

- 6 (1) This paragraph applies if a person accepts an offer by an officer of Revenue and Customs to review a decision.
- (2) The nature and extent of the review are to be such as appear appropriate to the officer in the circumstances.
- (3) The review must take account of any representations made by the person at a stage which gives the officer a reasonable opportunity to consider them.
- (4) The review may conclude that the decision is to be—
- (a) upheld,
 - (b) varied, or
 - (c) cancelled.
- (5) The officer must give the person notice of the conclusions of the review and their reasoning before the end of—

- (a) the period of 45 days beginning with the day on which HMRC received notice of the person’s acceptance of the offer to review the decision, or
 - (b) such other period as the officer and the person may agree.
- (6) Where an officer of Revenue and Customs is required to undertake a review but does not give notice of the conclusions within the period specified in sub-paragraph (5), the review is to be treated as having concluded that the decision is upheld.
- (7) If sub-paragraph (6) applies, an officer of Revenue and Customs must notify the person of the conclusion which the review is treated as having reached.

Bringing of appeals

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- (1) This paragraph applies where an officer of Revenue and Customs has offered to review a decision that a person may appeal against to the tribunal.
 - (2) The right of the person at any time to appeal to the tribunal depends on whether or not the person has accepted the offer at that time.
 - (3) If the person has accepted the offer, the person –
 - (a) may not appeal to the tribunal before the beginning of the post-review period;
 - (b) may appeal to the tribunal after the end of that period only if the tribunal gives permission.
 - (4) If the person has not accepted the offer, the person –
 - (a) may appeal to the tribunal within –
 - (i) the period of 30 days beginning with the day on which notice of the offer to review the decision was issued by the officer of Revenue and Customs, or
 - (ii) if the period for accepting the offer has been extended under paragraph 3(2), such extended period;
 - (b) may appeal to the tribunal after the end of that period only if the tribunal gives permission.
 - (5) In this paragraph “post-review period” means –
 - (a) the period of 30 days beginning with the day on which notice of the conclusions of the review was issued by an officer of Revenue and Customs, or
 - (b) where paragraph 6(6) applies, the period beginning with the end of the period specified in paragraph 6(5) and ending 30 days after the day on which the notification under paragraph 6(7) is issued by an officer of Revenue and Customs.

Powers of tribunal

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- On an appeal under paragraph 1 that is notified to the tribunal, the tribunal may confirm or cancel the decision.

Temporary relief pending review or appeal

- 9 (1) This paragraph applies where—
 - (a) an Officer of Revenue and Customs has made a decision under section 9 or 13(1)(a)(ii) to suspend a tax adviser’s registration, and
 - (b) the adviser has—
 - (i) accepted an offer from the officer to review the decision, or
 - (ii) appealed against the decision to the tribunal.
- (2) The adviser may apply to HMRC to have their registration under this Part temporarily reinstated pending the outcome of the review or appeal.
- (3) An officer of Revenue and Customs may, by notice, grant such temporary reinstatement if they are satisfied that—
 - (a) the adviser has demonstrated that if temporary reinstatement were not granted the adviser would be unable to continue as a going concern pending the final determination of the review or appeal, and
 - (b) it is appropriate in all the circumstances to grant temporary reinstatement.
- (4) In determining whether it would be appropriate to grant temporary reinstatement, the officer must have regard to—
 - (a) the prospect of the review or appeal succeeding;
 - (b) any alternative steps available to, and taken by, the adviser to protect their position pending the final determination of the review or appeal;
 - (c) whether the adviser has acted expeditiously in accepting the offer of the review or in bringing and progressing the appeal.
- (5) Temporary reinstatement of a tax adviser’s registration—
 - (a) has effect from such date as the officer may specify;
 - (b) expires on the day determined in accordance with sub-paragraph (6);
 - (c) is subject to any conditions or restrictions imposed on the temporary reinstatement.
- (6) The day on which a temporary reinstatement expires is—
 - (a) in a case where the decision is cancelled on a review, the day on which it is cancelled;
 - (b) in a case where the decision is upheld on a review, the last day on which an appeal could be brought against that decision (ignoring any possibility of an appeal brought out of time with permission), unless paragraph (c) applies;
 - (c) in a case where an appeal (other than an appeal brought out of time with permission) is brought in respect of the decision, the day on which the appeal is finally determined.

- (7) An officer of Revenue and Customs may, by notice, revoke a temporary reinstatement, or vary the conditions or restrictions to which it is subject, if they are satisfied that a change in circumstances justifies doing so.
- (8) HMRC may specify in a notice published by them provision about the timing, form, content and determination of applications under this paragraph.