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Raising Standards Consultation Team, HMRC

30th September 2025

By email only: raisingstandardsconsultation@hmrc.gov.uk

Dear Consultation Team,

Draft Finance Bill Measures - Part 1 - Tax adviser registration

I write regarding the draft Finance Measures Bill (the Bill) which if passed, will introduce new registration requirements for 'tax advisers'. My apologies that we missed the original deadline for comment.

As you may be aware from media reports over the last week, the draft legislation has sparked serious concern among Licensed Conveyancers and Probate Practitioners regulated by the Council for Licensed Conveyancers (the CLC), and indeed, among others in the wider legal sector. The provisions propose the creation of an additional channel of regulation for, in the case of conveyancers, professionals who are already subject to regulation under the Legal Services Act, an approach which sits ill with the Better Regulation principles and with the drive to support growth in the economy.

We recognise that the policy intent is to raise standards of tax advice and provide consumers with greater confidence in tax advisers, an aim that the CLC fully supports in the interests of citizens and in the national interest. However, the CLC is concerned that an unintended consequence of the current drafting of certain clauses of Part 1 of the Bill, including the definition of 'tax adviser', may have the effect of bringing conveyancer and Probate Practitioners within scope of the provisions such that they would need to register with HMRC, despite;

- *not* providing tax advice, and
- already being subject to rigorous regulation by the Council for Licensed Conveyancers.

To put these concerns in context, it may help if I explain more about the legal services that lawyers who are regulated by the CLC are authorised to provide, and which the CLC, as their regulator,

oversees. Under the Legal Services Act 2007 (LSA) CLC lawyers may only undertake ‘reserved legal activities’ but are *not* authorised nor licensed to provide tax advice.

[Guidance](#) published on our website makes it clear that CLC lawyers may not offer tax advice to clients. Clients who may need tax advice should seek independent advice from a tax specialist. Conveyancers do however have to prepare and file stamp duty land tax (SDLT) returns on behalf of their clients. They do so using the HMRC online calculator, following client instruction where necessary, before discharging their client’s liability by making the payment on their behalf. Similarly, probate practitioners executing the wishes of the deceased as expressed in a will may, on behalf of the executors of an estate, prepare and file inheritance tax (IHT) returns.

It is important to stress however that in both instances, the preparation of documentation which is subsequently submitted to HMRC and any payments made to discharge their client’s SDLT or IHT liabilities, are incidental to the legal services CLC lawyers are providing to their client. CLC lawyers could be described as facilitators helping their client to discharge their tax liability, or intermediaries through whom their clients are able to discharge any tax liabilities. The involvement of CLC lawyers is in their capacity as a conveyancer or probate practitioner and not as a tax adviser.

As explained above, CLC lawyers are not responsible for calculating the amount of SDLT or IHT owed by their clients; whilst they make the payment, the amount of tax owed is determined by factors outwith the control of these lawyers, rather it is determined using online calculators, and is based on the value of assets in an estate or the value of a property that is purchased.

Any tax advice provided by *other* legal or financial professionals falls outside the services authorised and regulated by the CLC and is not covered under the provisions of the CLC’s Compensation Fund, or CLC practices’ own professional indemnity insurance.

In other words, whilst Licensed Conveyancers deal with stamp duty returns and documentation tangential to that, conveyancers and probate practitioners regulated by the CLC are not tax advisers and are not authorised by the CLC to provide tax advice. However, as The Law Society has detailed in their published response to the technical consultation, this clear cut position has been thrown into question by the proposed definition of tax adviser in the Finance Bill and several other clauses which are currently so broadly drafted, causing serious concern and uncertainty across the profession. Unless the policy intent is put beyond doubt by a public statement from HMRC, and ideally, the legislation is revised to be clearer before it is laid, there is real concern that if not now, in future, CLC lawyers may be argued to have been in scope of the legislation and therefore have been in breach for not having registered.

We recognise of course that the technical consultation may result in changes to the legislation, and we hope amendment will be made to address concerns and provide clarity. However, given the short lead time before the legislation takes effect in April 2026 and the potential impact of the draft legislation for CLC lawyers, their practices and crucially their clients, we urge HMRC to provide a clear, public statement as soon as possible putting the scope of the Bill beyond question, and confirming that the policy intention is not in fact to include CLC licensed lawyers in the definition of ‘tax adviser’. In the alternative, we invite clarification by way of response to this letter which we would propose to share with our regulated community.

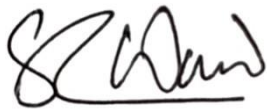
In the interests of supporting HMRC's aim of raising standards of tax advice, it is worth noting that at present, estate planning and will writing services are not 'reserved legal activities' meaning that anyone can offer those services whether they are a regulated professional or not. As you will appreciate, whilst it may not be an explicit aim of estate planning and will writing, these are two of the primary vehicles by which a living person can aim to reduce the tax liabilities of those who will benefit from their estate after their death. In other words, there is a strong probability that unregulated professionals involved in will writing and estate planning are advising their clients on tax and thus, in the CLC's view, where they are, they ought to be within scope of any definition of 'tax adviser'.

Finally, and arguably most significantly, CLC-regulated Conveyancers and Probate Practitioners are already regulated as individual practitioners and the entities that they work in are also regulated. They are thus already registered with the CLC, and their activities are monitored for regulatory and legal compliance. If HMRC considers that additional measures are required in relation to the filing of SDLT and IHT returns by CLC-regulated lawyers, the CLC itself offers a route to that which does not require the creation of a separate regulatory mechanism.

If HMRC continues to consider that it should have a record of CLC-regulated individuals and entities, that can easily be provided through the provision of lists or API access to CLC register data. This would avoid the creation of a duplicative regulatory burden.

I look forward to learning about HMRC's post-consultation views on the matter.

Kind regards,

A handwritten signature in black ink, appearing to read 'S Ward', with a horizontal line underneath.

Stephen Ward
Director of Strategy and External Relations