

Our Ref: PE/EG/Guidance/000250-21
Your Ref: na



The Cube
199 Wharfside Street
Birmingham B1 1RN

DX 720293 BIRMINGHAM 47
UK 0870 606 2555
Int +44 (0) 121 329 8800
F +44 (0) 121 616 1999
www.sra.org.uk

PRIVATE & CONFIDENTIAL
Ingemar Hunnings

ingemar@hunningsconsultancy.co.uk

18 January 2021

Dear Mr Hunnings

Thank you for your email of 15 January 2021.

The definition of 'tax adviser' under The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (the regulations) is very broad. We have published detailed guidance [here](#).

That guidance provides that tax advice includes where "information you are providing has been tailored in any way to the tax-relevant circumstances of the client. If the information you are providing is only relevant due to the client's particular circumstances (eg a specific transaction they are involved in or issue you are otherwise advising them on), it will be more likely to fall within the definition."

Our view is that advising on SDLT would fall within the definition of tax advice. However, as the firm would already be in scope of the regulations as they provide conveyancing services, they simply need to complete a form FA10b via their mySRA account to allow us to update our records to show that they also provide tax advice.

Guidance only

Please note that the guidance in this response is based on the facts as presented. This guidance should not be treated as a formal ruling on the matter, and is not binding on solicitors, their clients, the Solicitors Regulation Authority, the Legal Ombudsman, or the Courts. You can access the Standards & Regulations [here](#).

I hope this guidance has been of assistance. If you would like to discuss your query further please do not hesitate to contact me on the number below.

Yours sincerely

A handwritten signature in black ink that reads "Elaine Gerard".

Elaine Gerard
Ethics Adviser (Solicitor)
Professional Ethics

Direct Line: 0121 820 2421
Professional.ethics@sra.org.uk

The Ethics Guidance Team are here to support you in compliance with SRA regulation. We have experience in practice in contentious and non-contentious areas of law. However, we cannot give you legal advice. We are happy to answer your queries on an anonymous basis. You may contact us by calling our helpline on 0370 606 2577 (hours 10.00-12.00 and 14.00-16.00 Mon-Fri), our webchat service or email us at professional.ethics@sra.org.uk.