STATUTORY INSTRUMENTS

2026 No. 1000

REVENUE AND CUSTOMS

The Finance Act 2009 (Publishing Details of Deliberate Tax Defaulters: Increase to Threshold) Order 2026

Made - - - -	*9th September 2026*
Laid before the House of Commons	*11th September 2026*
Coming into force - -	*2nd October 2026*

The Treasury make this Order in exercise of the power conferred by section 94(12) of the Finance Act 2009(**a**).

Citation and commencement

1.—(1) This Order may be cited as the Finance Act 2009 (Publishing Details of Deliberate Tax Defaulters: Increase to Threshold) Order 2026.

(2) This Order comes into force on 2nd October 2026.

Amendment of section 94(1)(b) of the Finance Act 2009

2. In section 94(1)(b) of the Finance Act 2009 (publishing details of deliberate tax defaulters), for "£25,000" substitute "£50,000".

Christian Wakeford
Shaun Davies
9th September 2026 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2009 c. 10. Section 94 has been amended by section 164 of the Finance Act 2016 (c. 24).

EXPLANATORY NOTE

(This note is not part of the Order)

Section 94 of the Finance Act 2009 provides for the Commissioners for HM Revenue and Customs to publish information (including names) of persons who have been penalised for deliberate defaults where the tax lost exceeds £25,000.

Article 2 of this Order amends section 94(1)(b) of the Finance Act 2009 to increase this threshold from £25,000 to £50,000.

A Tax Information and Impact Note covering this instrument was published on 13 July 2026 and is available on the website at https://www.gov.uk/government/publications/publishing-details-of-deliberate-defaulters-reform. It remains an accurate summary of the impacts that apply to this instrument.

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ISBN 978-0-34-828700-4

9 780348 287004

£6.40

http://www.legislation.gov.uk/id/uksi/2026/1000