

This form was updated in March 2022.

Read the Notes on page 3 before filling in this authority If you do not have an agent but would like another person to communicate with HMRC on your behalf follow the guidance at www.gov.uk/appoint-tax-agent

This form overrides any earlier authority given to HMRC.

HMRC may contact you in the future to reauthorise your agent relationship to comply with the UK General Data Protection Regulation (UK GDPR). For more details on what your agent will have access to, follow the guidance at www.gov.uk/government/publications/tax-agents-andadvisers-authorising-your-agent-64-8

To change your agent or withdraw your consent Follow the guidance at www.gov.uk/guidance/change-orremove-your-tax-agents-authorisation

Multiple agents

Client reference

If you have more than one agent (for example, one acting for

the PAYE scheme and another for Corporation Tax) fill in or of these forms for each agent.	IC
I, (print your name)	
of (name of business, company or trust if applicable)	
authorise HMRC to disclose information to (agent's business name)	
Give your personal details or company registered office here	ī
Address	
Postcode	_
Phone number	
I confirm that the nominated agent has agreed to act on my behalf, and	_
the authorisation is correct and complete.	
This authorisation is limited to the matters indicated on this form.	
Signature	
Date	_
Give your agent's details here	
Address Simple Accounting Ltd	_
95 Bridge Lanes, Hebden Bridge, W Yorks	
Post code HX7 6AT	
Phone number 01422 847500	
Agent code (SA) i 2995V	_
Agent code (CT) S 5923 A	_

Authorising your agent

yo (N	you tick this box you must give ur National Insurance number INO) and/or your Unique Tax ference (UTR)	
•	you tick this box you must give our Unique Tax reference (UTR)	
Your agent will have access to your Self Assessment and Partnership information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/selfassessment		
National Insurance number	er	
Unique Tax reference (UTI	R) if applicable	
If UTR has not been issued	yet tick here	
If you're a Self Assessment Statement of Account to your us to send it to your agent Paying any amount due is	ou, but if you would like instead tick here	
Your agent will have access information for your trust. I www.gov.uk/trusts-taxes	to your personal and financial For more information go to	
Unique Tax Reference (UT	R) if applicable	
Individual Pay As You Earn (PAYE) Your agent will have access to your PAYE information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/topic/personal-tax/income-tax		
National Insurance number	r	

Corporation Tax	Construction Industry Scheme (CIS)
Your agent will have access to your company and financial	Your agent will have access to your returns, subcontractors'
information and be able to update the company	income and deductions.
communication and contact details. For more information	For more information go to
go to www.gov.uk/topic/business-tax/corporation-tax	www.gov.uk/what-is-the-construction-industry-scheme
Company Registration number	
	CIS Reference number
Company's Unique Tax reference	PAYE Reference number
	Agent Government Gateway identifier
Tax credits	(required for online access)
Your agent will have access to your personal and financial	000444070004
information relating to your Tax Credit claim. They	229411073694
can act on your behalf but cannot receive payments.	PAYE Agent ID code
Correspondence will still be sent to you. For joint tax credit	HQ 4355
claims we need both claimants to sign this authority for HMRC to deal with your agent. For more information go to	
www.gov.uk/taxcredits	Please select below how you would like your agent to receive
National Insurance number	the information, you can tick more than one box.
reaction in Surance Inditiber	I am a contractor in the CIS and authorise the agent
	named above to use the CIS online services to receive
If you have a joint tax credit claim and the other claimant	information over the internet from HMRC on my behalf and I have given my Agent Government
wants HMRC to deal with this agent, they must give	Gateway ID and PAYE Agent code.
their name and sign here	-
Joint claimant's name	I am a contractor in the CIS and authorise the agent named above to receive information over the phone
Joint Claimant 5 Hame	and in writing from HMRC on my behalf.
	and in writing from riwice on my benau.
Joint claimant's National Insurance number	
Joint claimant's National Insurance number	Employers' PAYE
Joint claimant's National Insurance number	Employers' PAYE Note: Only complete this section if you're an employer
Joint claimant's National Insurance number Joint claimant's signature	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE.
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	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information.
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Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355
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Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from
Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation.	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent
Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation. For more information go to	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code.
Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation.	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code. I authorise the agent named above to receive
Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation. For more information go to www.gov.uk/topic/business-tax/vat	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code. I authorise the agent named above to receive information over the phone and in writing from
Joint claimant's signature VAT Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services. We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation. For more information go to www.gov.uk/topic/business-tax/vat	Employers' PAYE Note: Only complete this section if you're an employer operating PAYE. Your agent will have access to your employees' personal and financial information. For more information go to www.gov.uk/paye PAYE Reference number Agent Government Gateway identifier (required for online access) 229411073694 PAYE Agent ID code HQ 4355 Please select below how you would like your agent to receive the information, you can tick more than one box. I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code. I authorise the agent named above to receive

Notes

How we use your information

HMRC is committed to protecting the privacy and security of your personal information.

This authorisation covers acts under:

- UK General Data Protection Act (UK GDPR)
- Data Protection Act (DPA) 2018
- Commissioner's for Revenue and Customs Act (CRCA) 2005

For more information go to:

- www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you
- IDG40120 Sharing information outside of HMRC: legal obligations: lawful disclosure under section 18 CRCA www.gov.uk/hmrc-internal-manuals/information-disclosurequide/idq40120

This authority allows us to exchange, amend and disclose information about you with your agent and to deal with them on matters within the responsibility of HMRC, as specified on this form.

HMRC is not responsible for how your agent uses or holds your personal information. You should contact your agent directly if you want more information.

Who should sign this form

Please note the legal age for an individual to give consent is generally 13 years and above in England and Wales and 12 years and above in Scotland.

If the authority is for	Who signs the form
You, as an individual	You, for your personal tax affairs
A company	The secretary or other responsible officer of the company
A partnership	The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own tax affairs
A trust	One or more of the trustees

Agent Government Gateway identifier

Agents can find their Agent Government Gateway identifier by logging on to HMRC online services for agents and selecting 'Authorise client' from the left hand menu. The identifier will appear on the next screen under the title 'Agent identifier'.

Other Agent Authorisation options

Temporary basis

Use form COMP1 to temporarily authorise an agent to act on your behalf if you're having a compliance check carried out. For more information go to www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks

High Income Child Benefit Charge

Use form CH995 to authorise an appointed tax adviser to deal with your High Income Child Benefit Charge affairs. For more information go to

www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995

Tax credits and Child Benefit

Use form TC689 to authorise someone to act on your behalf for Tax Credit and Child Benefit matters. For more information go to

www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689

Digital Services

You can also authorise your agent to act for you online using our digital services. For more information go to www.gov.uk/guidance/client-authorisation-an-overview

Where to send this form

Only send pages 1 and 2 to HMRC, do not send page 3. Keep page 3 for your records.

When you've completed pages 1 and 2 of this form please send them to:

National Insurance Contributions and Employer Office HM Revenue and Customs

BX9 1AN

There are some exceptions to this to help speed the handling of your details in certain circumstances. If this form:

- accompanies other correspondence, send it to the appropriate HMRC office
- is solely for Corporation Tax Affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to the office