Online Service for Self Assessment

Overview of the Copy

Specification and Declaration

Online Service for Self Assessment - Copy Requirements and Declaration

Agents are authorised to submit online returns and amendments to returns to HMRC on behalf of a client over the Internet. They must complete the following procedure before sending the return or amendment information to HMRC:

1) Make a copy (electronic or paper) of the return or amendment information including any supplementary pages completed and any attachments to be transmitted and send it to the client.

2) Receive confirmation in writing from the client that the information is correct and complete to the best of the client's knowledge and belief. The client may give their written confirmation in electronic or non-electronic form.

HMRC is not prescriptive about the processes and mechanisms used by agents to record that the above procedure has been correctly completed. But HMRC does recommend that agents remind clients that completion of nomination details in the return to enable a repayment to be sent to a bank, building society or other nominee will be taken to be their formal approval of the nomination.

Agents may print a copy of the information submitted online for their own records.

All returns submitted by agents on behalf of clients must include the following declaration:

"I confirm that my client has received a copy of the information contained in this return and approved the information as being correct and complete to the best of their knowledge and belief."

This is represented as the '...AgentDeclaration' choice in the mandatory declaration tag in each of the Individual, Partnership and Trust schemas.