



HM Revenue & Customs

This form was updated in June 2025.

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/guidance/authorising-an-agent-to-deal-with-your-tax-affairs

To change your agent or withdraw your consent

Follow the guidance at www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation

Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax) fill in one of these forms for each agent.

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

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
Postcode
Phone number
Agent code (SA)
Agent code (CT)
Client reference

Authorising your agent

Self Assessment ☐ If you tick this box you must give your National Insurance number (NINO) and/or your Unique Tax reference (UTR)

Partnership ☐ If you tick this box you must give your 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/government/collections/self-assessment-detailed-information

National Insurance number

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Unique Tax reference (UTR) if applicable

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If UTR has not been issued yet tick here ☐

If you're a Self Assessment taxpayer, we'll send your Statement of Account to you, but if you would like us to send it to your agent instead tick here ☐

Paying any amount due is your responsibility.

Trust ☐

Your agent will have access to your personal and financial information for your trust. For more information go to www.gov.uk/trusts-taxes

Unique Tax Reference (UTR) if applicable

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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/government/collections/income-tax-detailed-information

National Insurance number

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Corporation Tax☐

Your agent will have access to your company and financial information and be able to update the company communication and contact details. For more information go to www.gov.uk/government/collections/corporation-tax-detailed-information

Company Registration number**Company's Unique Tax reference****Tax credits**☐

Your agent will have access to your personal and financial information relating to your tax credits claim. They can act on your behalf but cannot receive payments. Correspondence will still be sent to you. For joint tax credits claims we need both claimants to sign this authority for HMRC to deal with your agent. For more information go to www.gov.uk/government/collections/tax-credits-detailed-information

National Insurance number

If you have a joint tax credits claim and the other claimant wants HMRC to deal with this agent, they must give their name and sign here

Joint claimant's name**Joint claimant's National Insurance number****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/government/collections/vat-detailed-information

VAT Registration number

If not registered
yet tick here

☐**VAT DIY Housebuilder Scheme**☐

Your agent will be able to act on your behalf to submit the claim form, supply information and provide required documents for a claim under the VAT DIY Housebuilder Scheme. Any repayments will be made direct to you. For more information go to www.gov.uk/government/collections/vat-refunds-using-the-diy-housebuilder-scheme

It is your responsibility to ensure the information provided in connection with your claim is accurate and complete.

National Insurance number**Construction Industry Scheme (CIS)**☐

Your agent will have access to your returns, subcontractors' income and deductions.

For more information go to www.gov.uk/what-is-the-construction-industry-scheme

CIS Reference number**PAYE Reference number****Agent Government Gateway identifier**

(required for online access)

PAYE agent ID code

Please select below how you would like your agent to receive the information, you can tick more than one box.

I am a contractor in the CIS and authorise the agent named above to use the CIS 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 code.

☐

I am a contractor in the CIS and authorise the agent named above to receive information over the phone and in writing from HMRC on my behalf.

☐**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/government/collections/payee-detailed-information

PAYE Reference number**Agent Government Gateway identifier**

(required for online access)

PAYE agent ID code

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 HMRC on my behalf.

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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-disclosure-guide/idg40120

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

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/find-out-how-to-register-as-a-professional-tax-agent-with-hmrc

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