

Date:

Your Agent's Ref:

Dear Taxpayer

[Agent Name] has told us that you want to authorise them to act as your agent* on your behalf in connection with your tax affairs.

If you want this agent to act on your behalf in relation to your tax affairs, please tell them the following code as soon as you can, they will then be able to activate the authorisation online. If they do not use the code before the date shown below, they will need to reapply to us to be your agent.

Authorisation Code: AB12345678

Important: This code must be used by XXXX date.

Once this authority is activated it will allow us to exchange information about your tax affairs with [Agent Name] and allow them to interact with HMRC on your behalf in relation to those affairs. This includes, but is not limited to:

- Registering you for Self-Assessment.
- Submitting your Self-Assessment tax return to HMRC.
- Discussing your current and previous tax returns with HMRC.
- Submitting claims for tax relief to HMRC, either as part of your Self-Assessment tax return or separately.
- Providing repayment bank details to HMRC when a repayment is due.
- Finalising your overall tax position.

You are responsible for your own tax affairs. If your agent submits your Self-Assessment tax return to HMRC, you must check that your return is accurate and confirm this to your agent before they submit it.

You may receive additional authorisation codes if you have asked your new agent to represent you for other areas of HMRC business. Once the agent has activated the authorisation, we will automatically start sending letters and forms to your new agent.

Sometimes we will need to send letters and forms to you as well as, or instead of, to your agent. For more information on which forms we send automatically to agents, go to www.hmrc.gov.uk/sa/agentlist.htm or contact us.

Please note:

- If you are a Self-Assessment (SA) customer, you will receive your SA Statements of Account and your agent will be able to view them online. You are responsible for paying any amount due.
- If you are self-employed, we don't send National Insurance statements and requests for payment to your agent unless you have asked us if you can defer payment.

The authorisation code above supersedes any earlier authorisation codes that may have been issued for an agent to act in relation to your affairs. Any previous authorisation codes are invalid and should be destroyed. If you have any queries or concerns phone us on 0300 200 3600.

*Agent is the term we use to describe a person you have appointed to deal with your tax affairs.