

Payroll

FBI 2 Process – Client Declarations

The Inland Revenue has said that they no longer require an FBI2 authorisation if, an Employer wishes an Agent to file Payroll and PAYE information online.

They still require an FBI2 if, information is sent to an agent, or an agent wishes to discuss payroll matters over the telephone.

The Inland Revenue has recommended the following as Good Practice.

When an agent files a return online on behalf of an Employer: -

- A copy of the return is made.
- The Employer makes a declaration that the information on the return is correct and complete. [Payroll Filing Slips](#)
- The Agent then files the return.

Copies can be held in whatever format the agent wishes.

FBI2s can now be done online saving the agent time and frustration when the paperwork does not appear to have been received or processed.

For more information read [Online Agent Authorisation](#)