

Payroll

Authorising an Agent to use PAYE Online for Employers: Form FBI2

The FBI 2 form allows an accountant to act as a payroll agent and file P35s and other year end documentation for a payroll client.

The form can be found at

<http://www.hmrc.gov.uk/efiling/payefbi2.pdf>

The form can be printed off direct using Adobe, or they can be ordered from the order hotline 0845 7 646 646

To complete the form the following information is required

- Employers PAYE reference
- Accounts office reference
- Employers address
- Agent Gateway Identifier (which is given when logging into Gateway)

The form needs to be sent to a separate address – Inland Revenue, Electronic Business Unit, Hockney House, Quayside, Shipley, West Yorkshire, BD18 3ST

The form gives the agent the ability to

“Use PAYE online for Employers to accept and send information over the internet to the Inland Revenue on my (being the employer) behalf.”

It is still the responsibility of the EMPLOYER to “approve, in advance as correct and complete, all the returns and information submitted”

The GOVERNMENT GATEWAY is the internet filing system used by the Inland Revenue to allow agents to act on their clients behalf, and the agent must be registered via this system to be able to operate PAYE online.

Agents can raise a FBI2 online via the Government Online website with the new Agent’s Services Section.

<https://online.hmrc.gov.uk/>

This service is suitable for clients who already have an HM Revenue & Customs reference, e.g. UTR or PAYE reference.