

## Payroll

### How to register for PAYE Online

There are a number of key benefits of filing online: -

- Reduction of paperwork
- Secure and quick method of sending statutory paperwork
- Instant acknowledgement that returns have been received
- Online coding details for employees

Details can be found in a handbook: -

Do it online – Your Guide to filing PAYE returns and paying electronically.

If registering as a New Employer, it forms part of the starter pack. Otherwise it can be found at: -

<http://www.hmrc.gov.uk/payeonline>

Or by ringing the employers Helpline on 0845 7 143 143

## PAYE Filing as an Agent

This can be applied for via the tear off slip on form BS010/04, or via the employers help line or the Internet.

<http://www.hmrc.gov.uk/efiling/help/agentreg.htm>

There is a 5 stage process to follow. Details of any documentation and numbers must be kept at each stage.

There is a help desk 08456 055999

An agent applying to represent a client needs to complete and post a [FBI2 form](#) for each client, or the client can apply via the internet using their Gateway Identifier.

### Stages

1. Obtain a Agent reference
2. After 4 working days register <http://www.hmrc.gov.uk/efiling/help/agentreg.htm> either using a Digital Certificate or via the Government Gateway. After 7 working days, a user ID and Password will be sent.

3. Enrol for PAYE online for agents – Internet. Inland Revenue Agent Reference and POSTCODE will be required – **NB use upper case for both.**
4. Give the clients the **Agent name** and **Gateway Agent Identifier**. Once enrolled successfully, a **User ID** and **Activation PIN** will be sent, which must be activated within 28 days of the activation receipt date, otherwise it will lapse. Clients will not be able to select the agent until this has been done, so allow plenty of time.
5. The client will need to authorise the Agent via the internet or on a [FBI2 form](#)

CIS monthly returns can also be filed online.