

## Self Assessment Filing Online

To use the Inland Revenue online returns facility an agent must first register with HMRC. Details of this process can be found at [Registering as an Agent](#)

To be able to file a client's self assessment details online, a valid form 64-8 must be completed and posted to the CAA Team at Longbenton. The old system of sending all forms to the individual's tax office is now only for corporation tax. [Form 64-8](#)

There are a number of limitations to filing online, as the system does not handle

- Capital Gains Tax
- Partnership returns
- CIS vouchers have to be posted under separate cover

To file a return go to the Inland Revenue Portal

<https://online.inlandrevenue.gov.uk/index.jsp>.

Log in using the 12-digit agent id and password.

Select Self Assessment and click on the "file client's tax return" bar.

This allows the user the choice of using HMRC free software, or a package that has been approved for use.

To enter a new client select "add" and enter the client's UTR (unique tax reference). Details of clients that have already been completed and the status of the return can also be viewed. Returns can be saved as partially complete and returned to at a later date.

The instructions are clear and easy to follow to complete the form. When completed the forms should be saved and a copy printed. The agent must always obtain the signature and approval of a client before submission.

The advantage of using a software package like PTP is the built in system maintaining a set procedure which does not allow returns to be sent without prompting for client approval. In addition there is the security of having an office based tax system that allows for tax liabilities to be calculated away from the HMRC system, which has been known to become seriously overloaded at key times.