Working in Practice

The 64-8 Form: Authorising your Agent

The 64-8 is a form issued via the Inland Revenue, and is now being handled by a central agent authorisation team (CAAT) for individuals, trusts, and partnerships.

The new form can be found at: -

http://www.hmrc.gov.uk/payetaxpayers/fag64-8.shtml

The form can be printed off directly using Adobe, or can be ordered either online or from the order hotline.

You will need: -

1. The Inland Revenue reference for the individual/partnership/limited company.
2. National Insurance number for an individual.
3. The clients name and address.

Completed forms must now be sent to: -

CAAT
Longbenton
Newcastle upon Tyne
NE98 1ZZ

The only exceptions to Longbenton are: -

- Claims cases.
- Expatriate or complex tax issues.
- Companies – CT600 offices.
- 64-8s and CWF1s accompanied by CIS registration card applications.
- 64-8s when the client is newly employed by their own company, and are currently not self assessed.

All the above should still be sent to the Area Office for the Employer or the Corporation Tax.

The form gives authority to: -
“Act on my behalf in connection with **any** matters within the responsibility of the inland revenue”

PAYE is also now captured with the new 64-8 and should not need to be sent separately.

A separate form is still required for each element. Therefore, if there is a partnership with 2 partners, that will be one form per partner and one for the actual partnership, being 3 forms in total.

The new form has a space for the agent ID or reference.

New features of the form also allow an agent to register for dealing with client's Tax Credits and VAT.

The 64-8 can now be filed online via the government online website.

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

The agent needs to login and select "Agent Services"

The agent then selects to "request an authorisation" which allows the agent to apply for either a 64-8 (Self Assessment and Corporation Tax) or an FBI2. The system is in 4 stages.

Step 1 Select service – the agent must be registered for this service

Step 2 Enter client details

Step 3 Submit request

If the request is validated successfully, a letter containing details of the request and an authorisation code will be sent to the client within 7 working days. If the client agrees that the agent can act for them, they will pass the code on. The agent will need to return to this service to enter the code. The letter to the client also shows a date by which the code must be entered before it expires. This is approximately 30 days from the date of issue.

Step 4 Enter the authorisation code to complete the authorisation.

For 64-8s the client's require Unique Tax References (UTR) and National Insurance Numbers. If there is no UTR available the traditional paper route will have to be chosen. If the system keeps rejecting and the UTR is correct it maybe the National Insurance number, which should be kept blank.

FBI 2 authorisation requires both the Employer's and Account Office references as well as the employer's address.

CT authorisation requires the CT code and the Companies House number.