

Working in Practice Online Returns Overview

To use the Inland Revenue Online returns facility an Agent must register.
[Agent Registration](#)

The Government Gateway is the chosen route for filing all forms and data online and there are four online return facilities available: -

- Corporation Tax
- Payroll
- Self Assessment
- VAT

The sites have some limitations but are good for simple returns (note Self Assessment does not handle capital gains tax or partnerships).

There is also a financial incentive (small companies) to file the payroll year end returns. To use the facility the Inland Revenue must be in receipt of valid agent authorisation certificate (FBI2 – payroll). The FBI2 should appear within 1 week of sending, and there is no notification.

Form 64-8 must be completed for Corporation Tax and Self Assessment. The 64-8 form may take up to 2 – 3 weeks to be processed. Most 64-8 must now be sent to the Longbenton address for processing and not to the tax offices for the individual [Form 64-8](#). The exception to this is Corporation Tax, where the 64-8 must still be sent to the Area tax office. There is no notification that a client has been put onto the system, so regular checks are required.

Clients that are net receivers of Tax using a R40 will NOT appear on client listing for Online (even though a 64-8 is still required for telephone and postal queries.)

To use the online facilities go to the Inland Revenue Portal: -

<http://www.online.inlandrevenue.gov.uk/index.jsp>

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

Select Corporation Tax, PAYE, VAT or Self Assessment.

Clients can be referenced specifically through name or UTR, or all clients can be viewed.

An agent is able to file a return for a client without a 64-8, but will not be able to access client account information and other details until the authority is logged.