

Guidelines for Agents Acting on Behalf of Taxpayers

Part 37-00-04b

Document last updated May 2018.

Table of Contents

1	Introduction	3
2	Tax Advisor Identification Number (TAIN)	3
3	How to apply for a TAIN	3
4	Revenue’s e-Registration facility	3
5	Agent/client link	4
6	Agent/client link for PAYE clients	4
7	Agent/client authorisation for the Revenue Technical Service	4
8	Submitting the agent link notification	5
9	Electronic signatures	5
10	Clients’ bank and contact details	5
11	Security and Privacy of client information	6
12	Dual agent facility	6
13	Adding a secondary agent	7
14	Guidelines for Revenue staff on ceased links	7
15	Bank Details on Authorisation Form PAYE A2	7
16	Updating Bank Details for Forms 12 in iC	7
	Appendix A – Agent link notification form	8
	Appendix B – Authorisation Form PAYE A1	9
	Appendix C – Authorisation Form PAYE A2	10

1 Introduction

This manual outlines procedures for agents acting on behalf of taxpayers. It also provides guidelines for Revenue staff in dealing with agent/client links. The manual replaces TDM Part 37-00-04A, **Assigning Cases to a Practitioner - Use of TAIN**. See also Tax and Duty Manuals [Agent's Guide to the Collector-General's Division](#) and [Compliance Programme for Agent Services representing PAYE taxpayers](#).

2 Tax Advisor Identification Number (TAIN)

For confidentiality reasons, Revenue can only provide details of a taxpayer's affairs to an authorised person who is on record as the taxpayer's agent. An agent must have a Tax Advisor Identification Number (TAIN) before they can represent any Revenue customer.

3 How to apply for a TAIN

Revenue has a dedicated unit for TAIN applications. The contact details for this unit are as follows:

National TAIN Unit
9-15 Upper O'Connell St.
Dublin 1

Email: NationalAgentsTAINregister@revenue.ie

Phone: (01) 865 5000

4 Revenue's e-Registration facility

[eRegistration](#) is an online service from Revenue that enables agents who have registered for ROS to manage their clients' Revenue registrations and their agent/client links.

It can assist you in managing your client's business by enabling you to:

- Register clients under various tax types (PAYE, Income Tax, VAT, Employers PAYE/PRSI, RCT, and E-Levy).
- Register customers who were previously unknown to Revenue under the PAYE taxhead to facilitate adding a job or pension through our Jobs and Pensions service.
- Cancel/de-register clients under various tax types (Income Tax, VAT, Employers PAYE/PRSI, RCT, and E-Levy).
- Re-register previously ceased tax clients.
- Manage Agent-Client links (register new links or cancel existing links).

If an agent is unable to use our online services they can submit an [Agent Link Notification](#) paper form (or, for PAYE clients, [Authorisation Form PAYE A1](#) or [Authorisation Form PAYE A2](#)).

The client concerned is notified directly by Revenue of any eRegistration transaction resulting in the creation or cancellation of an agent link with that client. Similarly, agents should be aware that a taxpayer can cease an agent link and remove an agent's bank details from their own record. The agent will receive a notification of this cessation.

5 Agent/client link

An [Agent Link Notification](#) must be completed for each individual client, accompanied by a letter from the agent on headed notepaper. Agents must retain either a physical copy, or a scanned copy, of the signed mandate for a period of 6 years.

The notification must include the following information:

- Client's Name and Address
- Client's Tax registration number
- Details of the tax or taxes for which the agent is representing the particular client
- Agent's Tax Advisor Identification Number [TAIN]

This requirement does not apply where Tax Registration forms [TR1](#) and [TR2](#), containing the relevant agent's details, have been completed and signed by the client.

N.B. eRegistration is the fastest and most efficient method for agents to manage their clients' Revenue registrations and their agent/client links. **Paper registration forms should only be used where eRegistration is not possible.**

6 Agent/client link for PAYE clients

The process for linking an agent to a PAYE client is different to that which applies to other taxes.

There are 2 separate forms, [Authorisation Form PAYE A1](#) and [Authorisation Form PAYE A2](#). The key difference between the 2 forms is that the PAYE A2 authorises the agent to **directly** receive tax refunds on behalf of their client.

The agent must ensure that the client's email is as provided by the client on the PAYE A1/A2 mandate. Under no circumstances should either an agent's email address or a fictitious email address be entered on these forms.

7 Agent/client authorisation for the Revenue Technical Service

A tailored agent/client authorisation form is available for agents submitting enquiries on behalf of clients to the Revenue Technical Service (RTS). This authorisation form allows Solicitors to use the MyEnquiries facility for submission of issues to the RTS but prevents the displacement of tax agents who act for the same client in respect of other taxes. This authorisation form, which must be signed by both client and Solicitor, is submitted along with the RTS query via the MyEnquiries facility. (See Appendix I of [Tax and Duty Manual 37-00-00a](#)).

8 Submitting the agent link notification

The notification forms TR1, TR2, Authorisation Form PAYE A1 or Authorisation Form PAYE A2 must be **fully completed**, signed by both client and agent and submitted to Revenue using one of the following channels (failure to complete the forms correctly may result in delays):

- Our [eRegistration](#) facility (**this is the fastest, most efficient method**).
- Our secure online service [MyEnquiries](#).
- By post to your [Local Revenue Office](#).

9 Electronic signatures

An electronic signature is acceptable once it conforms to the Electronic Commerce Act, 2000. It is acceptable only if it is created by using a secure signature creation device or technology based on a qualified certificate that has been provided by an accredited certification service provider. The electronic signature created must be:

- uniquely linked to the signatory,
- capable of identifying the signatory,
- created using means that are capable of being maintained by the signatory under his/her sole control, and
- linked to the data to which it relates in such a manner that any subsequent change of the data is detectable.

As with written signatures, in all instances where an electronic signature is used, agents should satisfy themselves that the signature is that of the actual client. The digital signature must be capable of being regarded and used as the legal equivalent of a written signature.

10 Clients' bank and contact details

Agents should be aware of the following restrictions in relation to their clients' bank and contact details.

- Agents are not permitted to directly receive refunds in respect of their clients' business taxes; however, PAYE agents can do so provided the correct mandate is in place.
- Agents should ensure that verification procedures are in place to confirm that any requests they may receive for changes to their clients' bank details are genuine.
- If the client has agreed to the input of the agent's address on record then the agent is taking on the responsibility of notifying the client about the change in bank details and must have appropriate governance processes in place. In these cases a letter will be required from the client confirming their agreement to the input of the agent's address.

11 Security and Privacy of client information

Agents should be aware that they are taking on certain responsibilities when they are acting on behalf of a client and accordingly must ensure that they have appropriate internal processes in place to address any potential security risks.

Agents must have a control framework in place to protect the security and privacy of client information in both paper and electronic formats. In particular, agents must ensure that they have processes in place to ensure that bank details updates purportedly communicated from clients are legitimate. As noted above, if a client has agreed that an agent can input the agent's postal address on record then the agent is taking on the responsibility of notifying the client about the bank details change.

It is imperative that agents ensure that appropriate procedures and security controls are in place and that both the agent and his/her staff follow these at all times. Inadequate internal controls can present opportunities for client records to be compromised.

12 Dual agent facility

In the case of Employer's PAYE/PRSI (PREM), Value-Added Tax (VAT) and Corporation Tax (CT), it is possible to have dual agents acting on behalf of a customer (on a specific tax registration number). This may be required where, for example, one agent is responsible for filing returns and the other for making payments.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

13 Adding a secondary agent

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

14 Guidelines for Revenue staff on ceased links

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

15 Bank Details on Authorisation Form PAYE A2

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

16 Updating Bank Details for Forms 12 in iC

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix A – Agent link notification form

AGENT LINK NOTIFICATION



Client Name: _____

(Block Capitals)

Tax Reference Number:

--	--	--	--	--	--	--	--	--	--

Agent TAIN:

--	--	--	--	--	--

I confirm that with effect from ____/____/____

_____ is to act as my agent in respect of the following taxes :

TAX	Please Tick as appropriate
Income Tax (inc. PAYE) [See note 1]	<input type="checkbox"/>
Corporation Tax	<input type="checkbox"/>
Value Added Tax (VAT)	<input type="checkbox"/>
Employer's PAYE/PRSI	<input type="checkbox"/>
Capital Gains Tax (CGT)	<input type="checkbox"/>
Relevant Contracts Tax (RCT)	<input type="checkbox"/>
Environment Levy (E Levy)	<input type="checkbox"/>
Dividend Withholding Tax (DWT)	<input type="checkbox"/>
Other: Please Specify: _____	<input type="checkbox"/>

Note 1: This includes clients with both PAYE and IT sources of income. If the link applies to both, they must be selected individually from the "Client Services/Registration Options" screen and added to "Your requests".

This notification may not be used to establish a link to clients who have PAYE income only. (See eBrief 40/12).

This arrangement will remain in place until changed by either the agent or client and the change is notified to the Office of the Revenue Commissioners.

I understand that this does not preclude me from my responsibility to maintain appropriate/adequate books and records and to produce such documentation as/when requested by the Office of the Revenue Commissioners.

Signed: _____

Date: ____/____/____

Client

Signed: _____

Date: ____/____/____

Agent

Agent Contact Details:

Name: _____ Tel/Email: _____

Appendix B – Authorisation Form PAYE A1

Declaration to Revenue - Authorisation Form PAYE A1



1. Authorisation to Act as Agent

I, (first name, surname)

PPS Number Date of Birth

E-mail address (of taxpayer) (mandatory)

authorise (name of tax agency)

TAIN

Agent's address

to act as my agent in dealing with all aspects of the filing of my Irish income tax return, including the submission of refund or credit claims, allowances or reliefs.

I confirm that all documentary evidence of entitlement to credits/reliefs claimed and taxable income sources, will be held for a period of 6 years beginning at the end of the year of assessment to which the Return of Income and/or claim relates by (select preferred option) (insert name of tax agency) OR myself . (mandatory)

I confirm that this authorisation will remain in force until Revenue is formally notified of its cessation by either myself or (insert name of tax agency).

2. Terms and Conditions of Authorisation

I understand that Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due.

I confirm that I will provide the necessary documentation to (insert name of tax agency) to support any refund, credit claims or claims for allowances and reliefs made to Revenue on my behalf by (insert name of tax agency).

I confirm that I will provide details of all my sources of income to (insert name of tax agency).

I understand that the person selected in Section 1 above is required to retain all documentation relating to any refund or credit or allowance or relief claimed by the agent on my behalf for a period of 6 years beginning at the end of the year of assessment to which the Return of Income and/or claim relates and that (insert name of tax agency) will be required to produce same to Revenue upon request.

Signed _____ (Client) Date

Appendix C – Authorisation Form PAYE A2

Declaration to Revenue - Authorisation Form PAYE A2



1. Authorisation to Act as Agent

I, (first name, surname)

PPS Number

Date of Birth

E-mail address
(of taxpayer) (mandatory)

authorise (name of tax agency)

TAIN

Agent's
address

to act as my agent in dealing with all aspects of the filing of my Irish income tax return, including the submission of refund or credit claims, allowances or reliefs.

I confirm that all documentary evidence of entitlement to credits/reliefs claimed and taxable income sources, will be held for a period of 6 years beginning at the end of the year of assessment to which the Return of Income and/or claim relates by (select preferred option) (insert name of tax agency) OR myself . (mandatory)

I confirm that this authorisation will remain in force until Revenue is formally notified of its cessation by either myself or (insert name of tax agency).

2. Authorisation for Agent to Receive Refunds on Behalf of Client

I authorise the transfer of any refund or repayment of PAYE/Income Levy/Universal Social Charge due to me by the Revenue Commissioners by electronic funds transfer to the following bank account which is held by (insert name of tax agency).

Note: It is not possible to make a refund directly to a foreign bank account that is not a member of the Single Euro Payments Area (SEPA).

International Bank Account Number (IBAN) (Maximum 34 characters)

Bank Identifier Code (BIC) (Maximum 11 characters)

Name of Account Holder

I understand that any refund made by the Revenue Commissioners to my agent, _____ (insert name of tax agency), on my behalf is refunded in a similar manner as if same were being refunded directly to me and that once the refund is transferred into the bank account nominated by me I have no further call upon the Revenue Commissioners in respect of same. I understand that _____ (insert name of tax agency) is acting as my agent and is solely responsible to me in respect of any refund received by them on my behalf. I further understand that my agent _____ (insert name of tax agency) is an independent entity and that the Revenue Commissioners make no endorsement of my agent or any such agency and cannot accept any responsibility whatsoever for problems encountered by me in dealing with them.

I understand and agree that _____ (insert name of tax agency) will input its own bank account details on the Revenue record for the duration of this mandate and will remove these details on the cessation of the mandate.

I confirm that I am aware of, and agree to, the payment of the fees charged by _____ (insert name of tax agency) in respect of the services carried out on my behalf and that this fee will be deducted from any amount refunded by Revenue and that the balance of this amount will be paid to me.

3. Terms and Conditions of Authorisation

I understand that Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due.

I confirm that I will provide the necessary documentation to _____ (insert name of tax agency) to support any refund, credit claims or claims for allowances and reliefs made to Revenue on my behalf by _____ (insert name of tax agency).

I confirm that I will provide details of all my sources of income to _____ (insert name of tax agency).

I understand that the person selected in Section 1 above is required to retain all documentation relating to any refund or credit or allowance or relief claimed by the agent on my behalf for a period of 6 years beginning at the end of the year of assessment to which the Return of Income and/or claim relates and that _____ (insert name of tax agency) will be required to produce same to Revenue upon request.

Signed _____ (Client)

Date / /

Signed _____ (Agent)

Date / /