Guidelines for Agents and Customers regarding the Agent e-linking process

Part 37-00-04c

Document created February 2025

Summary

This manual contains information on the new e-linking process for both agents and customers.

Additional information relating to procedures for agents or advisors acting on behalf of taxpayers is available in the manual Part 37-00-04b.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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1 Introduction

This manual outlines how the agent/client linking process functions in Revenue's systems. Previously, an agent/advisor required a customer to sign a consent form that was then uploaded to Revenue's systems to activate the linking process and a confirmation was sent to the taxpayer. There is a risk that bad actors could abuse this process resulting in the possibility that customers could be linked without necessarily knowing of or approving of that link.
With the new e-linking process the requirement and responsibility lie with the customer to approve the link request, providing greater security and transparency to both the agent and client.

This represents an enhancement to the agent linking process, involving an agent/advisor initiating the linking process online and their client separately actioning the request. The measure is an enhancement to digital security, which is a priority for Revenue to protect both practitioners and their clients from identity theft that can be used to alter bank details and misdirect repayments. Revenue has seen numerous attempts at this type of abuse.

The new Agent Link Manager application provides customers and their agents/advisors with a quick, secure, and cost-effective method to conduct their business electronically with Revenue. It allows agents/advisors and their clients functionality such as viewing and accepting or rejecting link requests.
Customers without a ROS or myAccount registration will continue to be processed under the old linking rules, i.e., upon submission of the link request by the agent with an attached and signed "Agent/Advisor link notification" form.

This TDM (Tax and Duty Manual) is being made available in advance of the release of the new e-linking process to facilitate customers and agents/advisors in familiarizing themselves with the new application.

2 The Agent e-linking process

2.1 New e-linking paths for Agents/Advisors

To link to a new client and/or add a new tax registration type, the agent/advisor will continue to log into ROS using their own TAIN DigiCert.

2.1.1 Agents/advisors linking to or adding a tax registration to an existing client who has a Revenue online registration

With the new approach, the agent/advisor continues in the traditional manner of adding a new tax registration in ROS using their own agent/advisor DigiCert.

The agent/advisor selects the client from the “Find Clients” section on the TAIN Services home page or searches for the client using the client’s existing tax registration number, or by viewing the full client list.

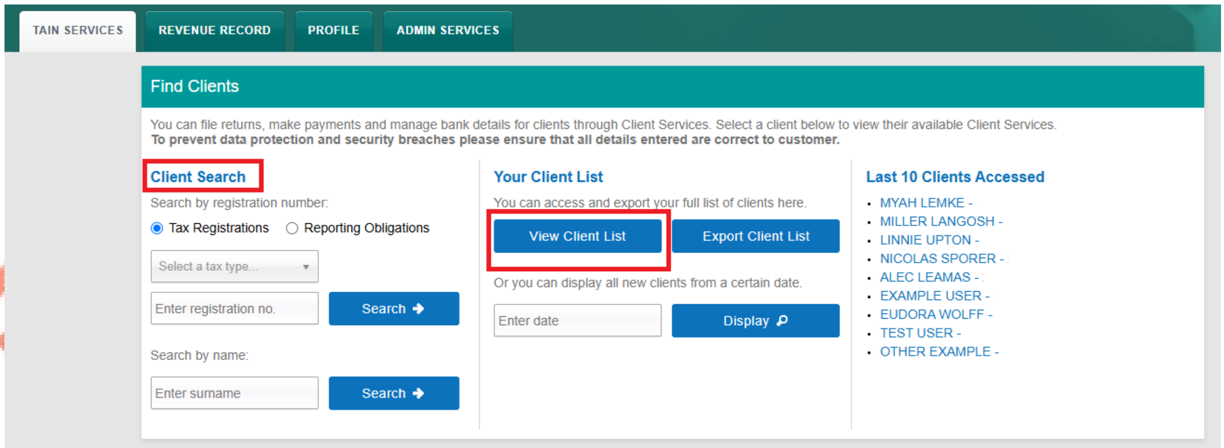


Figure 1: TAIN Services screen in ROS

Once the agent/advisor selects their client, they should go to “Manage Tax Registrations” in the “Other Services” section on their clients ROS page (see below Figure 2).

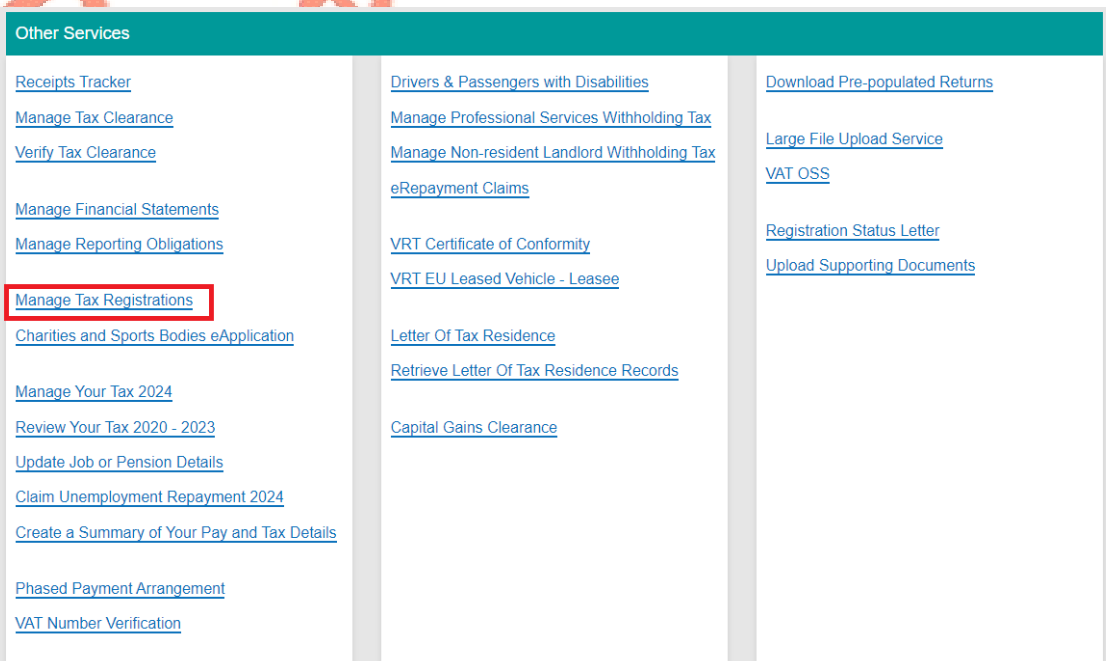


Figure 2: Manage Tax Registrations screen in ROS

The agent/advisor then selects the tax registration they wish to link to:

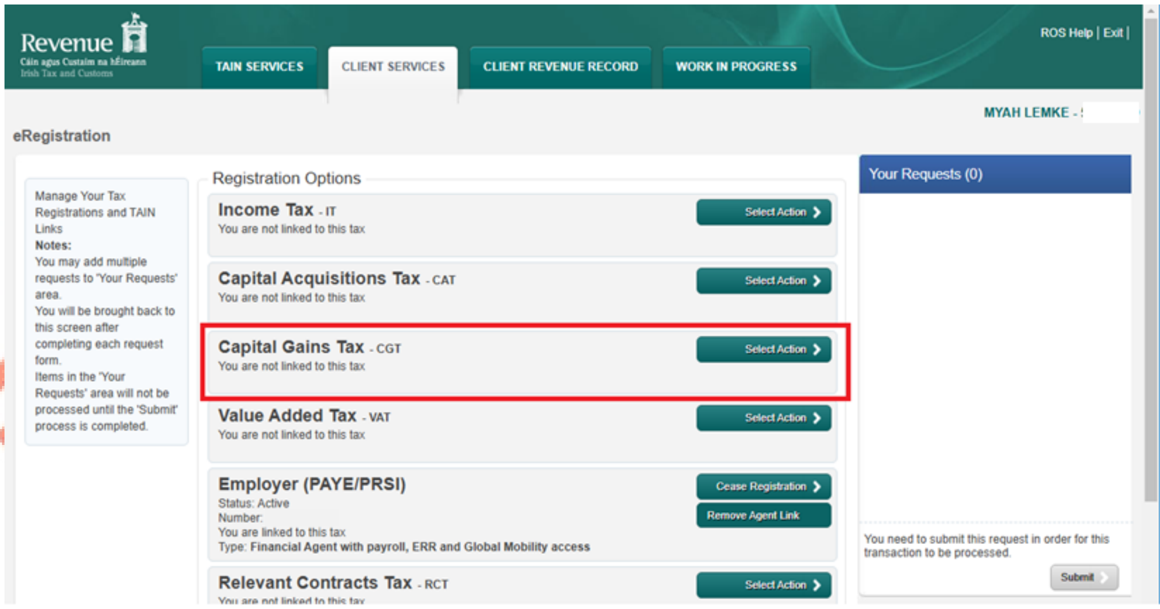


Figure 3: eRegistration screen showing Select Action

The agent/advisor clicks "Select Action" of the tax to be linked:
(see Figure 4 below, the agent/advisor has selected registering and linking to a new tax registration - CAT):

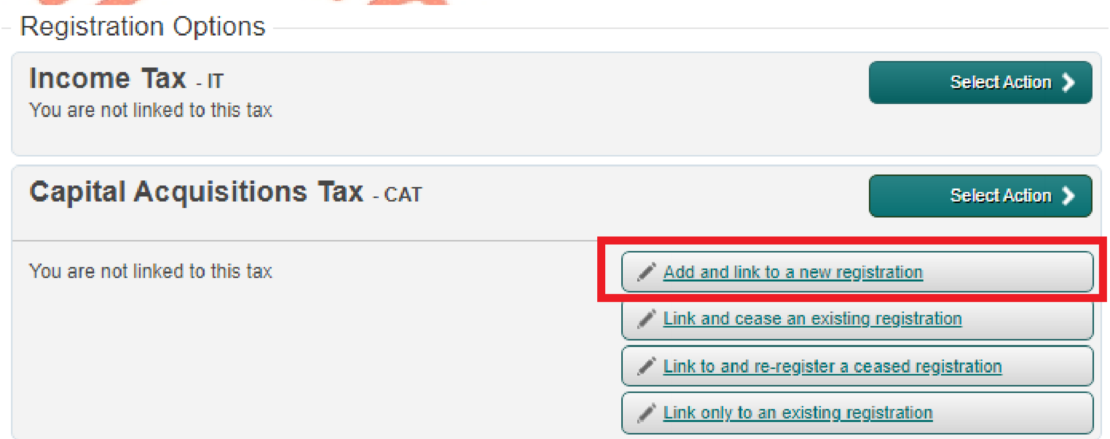


Figure 4: Registration Options

The “Add to Your Requests” button will need to be clicked as below:

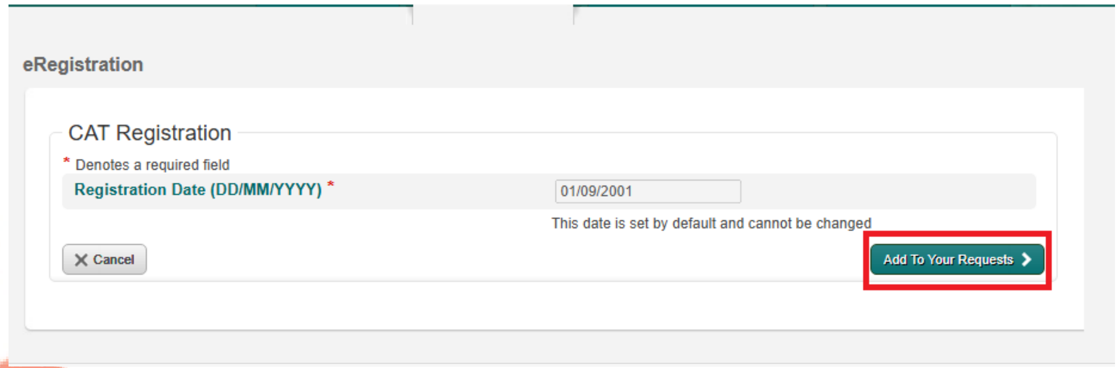


Figure 5: Add to your requests screen

CAT will now be added to “Your Requests” and “Submit” can now be clicked:

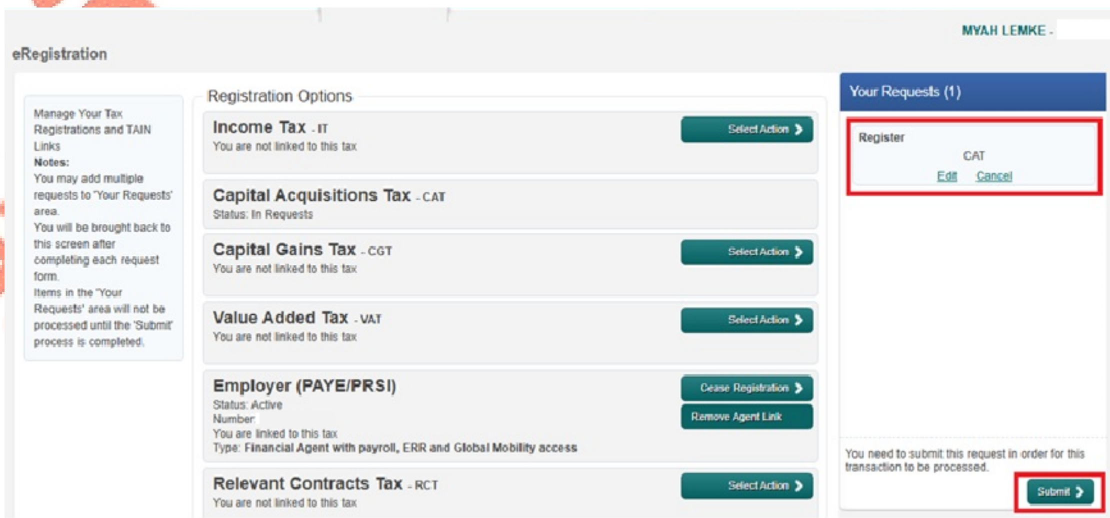


Figure 6: Your Requests screen in eRegistration

The Summary screen now displays the taxhead being registered:

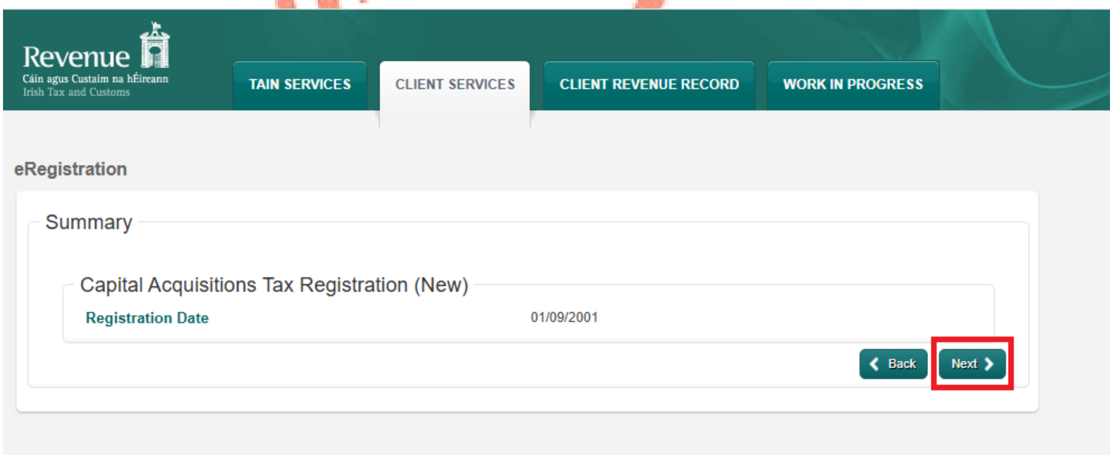


Figure 7: Summary screen in eRegistration

When the agent/advisor accesses the “Summary Screen” in ROS, they will no longer be required to generate a Client Consent letter if the client has an online registration in ROS or myAccount. A new message informs the agent that an Agent Link Authorisation Request has been submitted. Click “Next” to proceed:

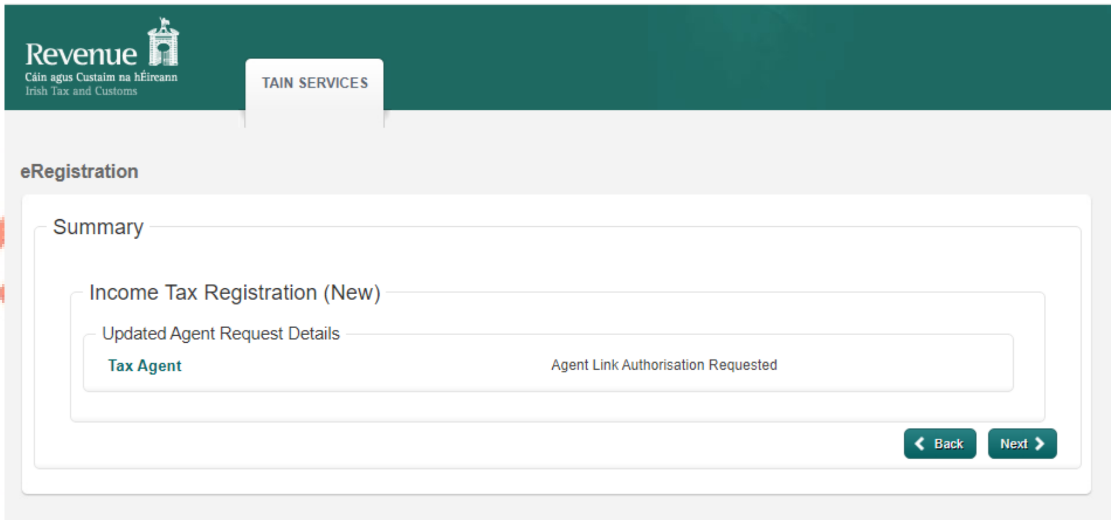


Figure 8: Agent Link Authorisation Requested screen

After clicking "Next”, a screen in eRegistration (see Figure 9 below) explains the new agent-client link process which now requires the client to approve the proposed link before it can be registered in Revenue’s systems. Upon submission of the Agent Link Request by the agent/advisor, the ROS client will receive a notification in their ROS Inbox and the myAccount client will receive a notification in their MyEnquiries.

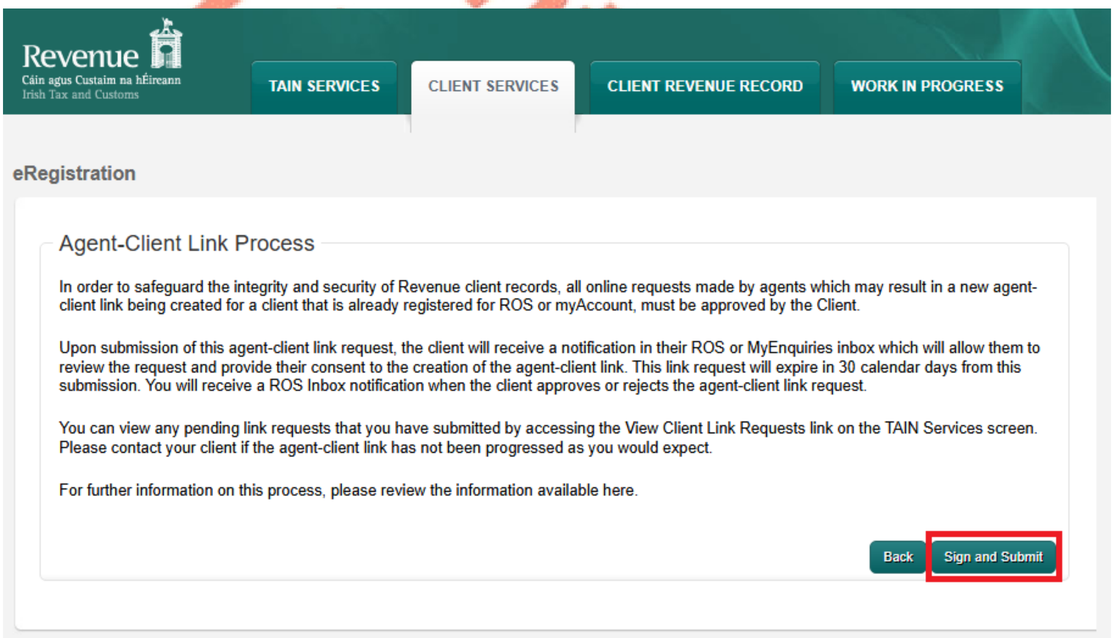


Figure 9: New agent/advisor Link screen

From this new informational screen, the agent/advisor will proceed through the "Sign and Submit" screen (as below):

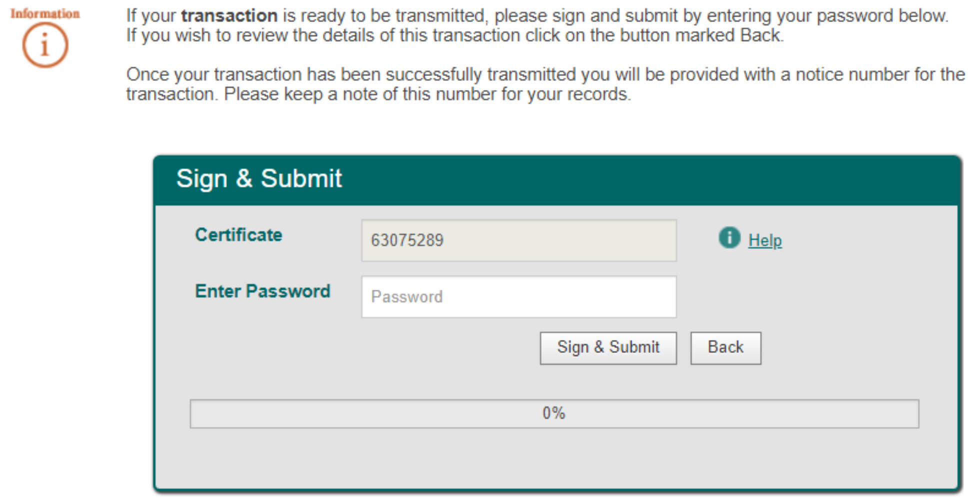


Figure 10: Sign & Submit screen

and "ROS Acknowledgement" screens in ROS (as usual).

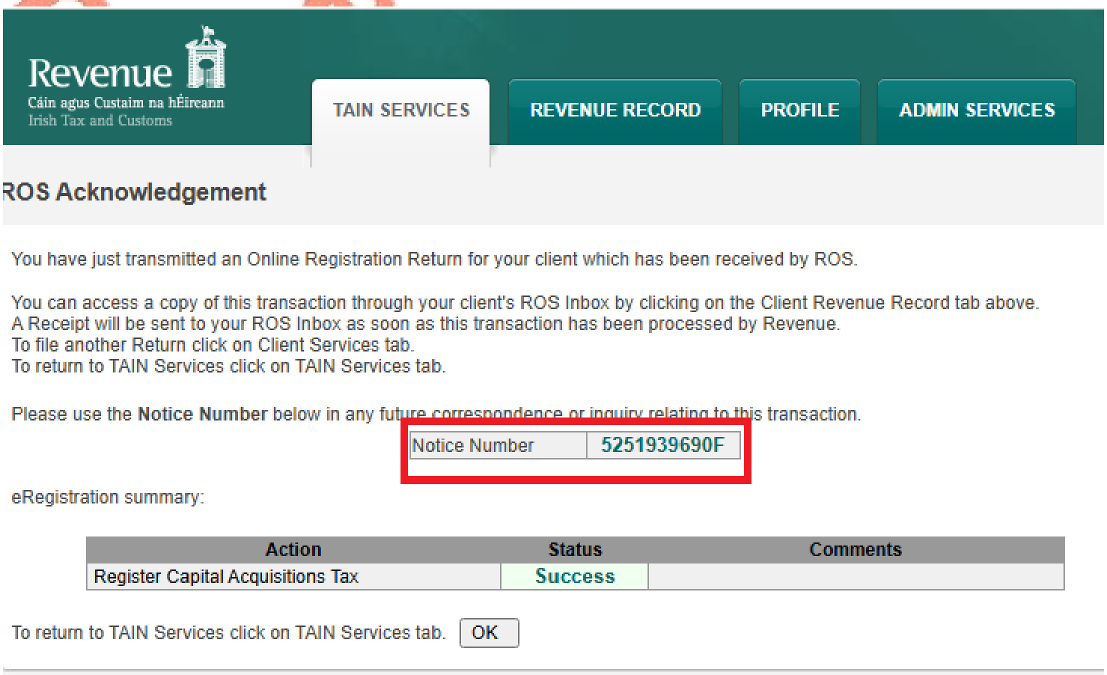


Figure 11: eRegistration acknowledgement screen

2.1.1.1 Agents/advisors and Pending Link Requests

Following the submission by the agent/advisor of the Link Request to the client, a pending link will be created which can be viewed by the agent through "View Client Link Requests" on the "TAIN Services" screen:

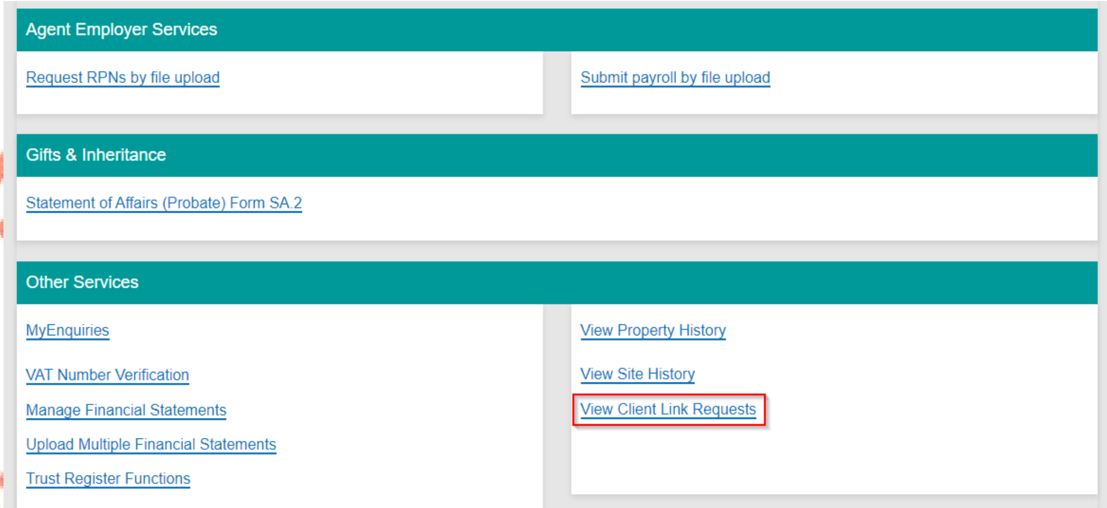


Figure 12: View Client Link Requests screen

The new Client Link Requests dashboard contains the detail of the pending Link Request such as the client name and registration number, the taxhead being linked to, date submitted, and status (see Figure 13 below).

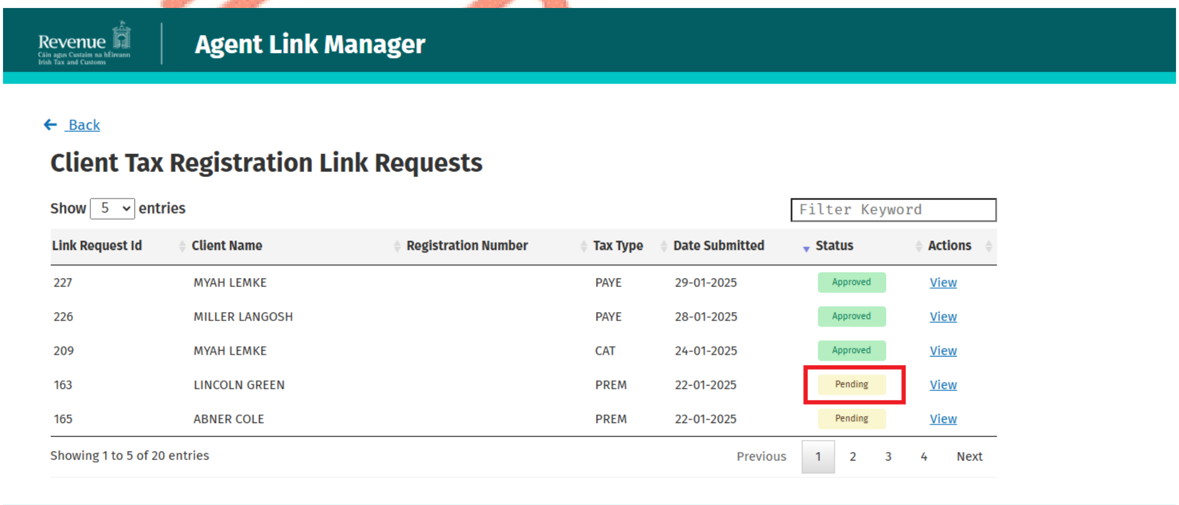


Figure 13: Client Link Requests dashboard screen – Pending Link

If the agent clicks on the “View” action for a pending request the following screen will be displayed:

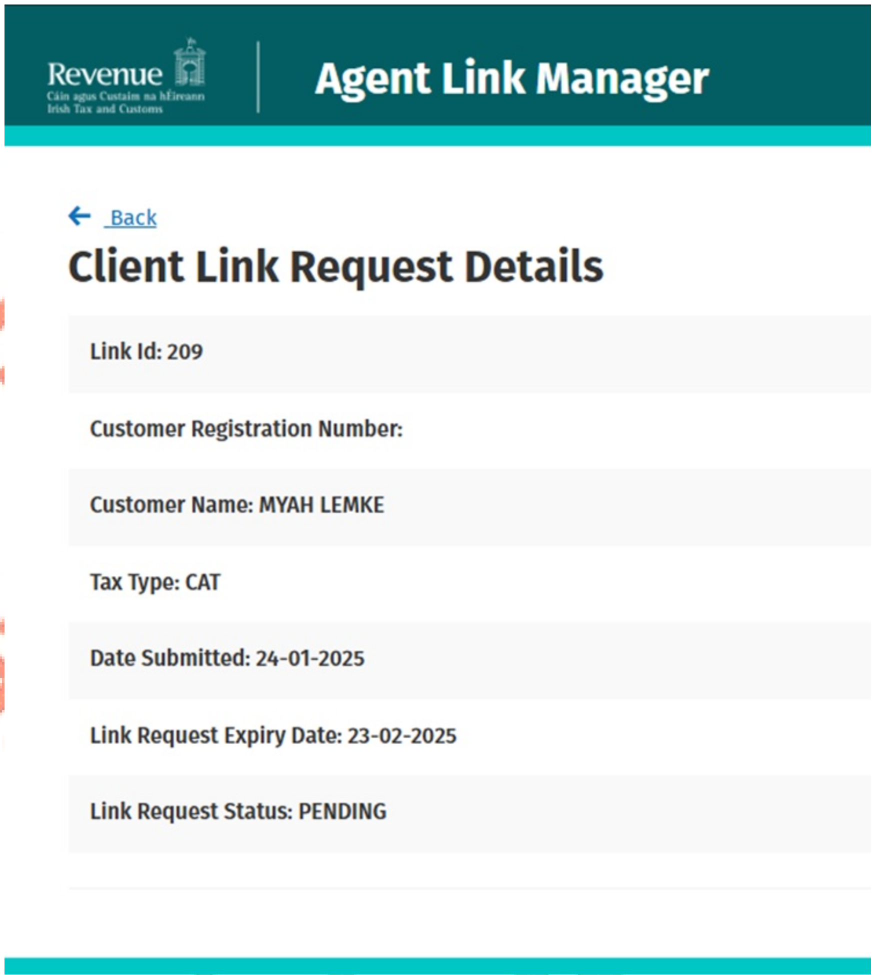


Figure 14: Pending Client Link Request

The pending link will remain at “PENDING” status until:

- It is Approved or Rejected by the client from the ROS Inbox notification/MyEnquiry sent to their ROS or myAccount, or by the client accessing the link request in the Agent Link Manager.
  The agent/advisor will receive a ROS notification when the client Approves or Rejects the request.
  If the pending link request is Approved, the information will be used to create the link in Revenue’s systems.
- If the pending link request is neither Approved nor Rejected, it will expire after 30 days.
- If a different agent/advisor submits a link request for the same taxhead as an existing request, and the customer Approves this new request, the original Link Request status is set to “Rejected”.

2.1.1.2 Agents/advisors and Approved Link Requests

When the client Approves the pending Link Request, this message will be received by the requesting agent/advisor to their ROS Inbox:

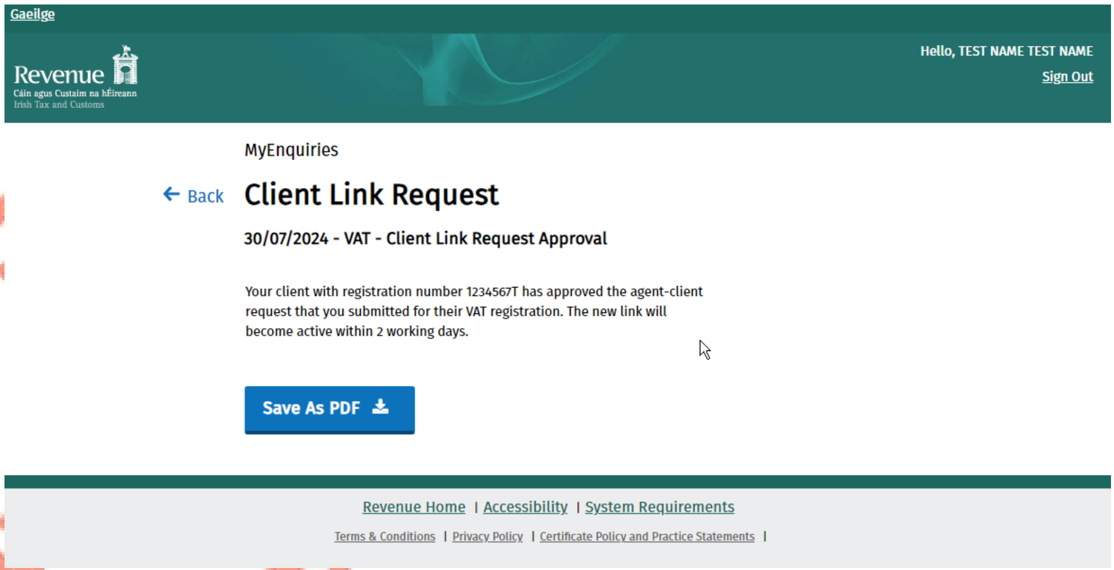
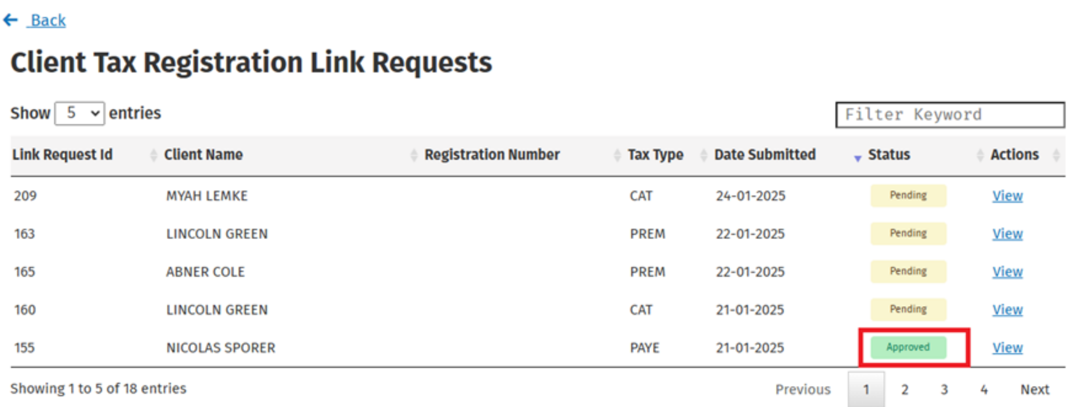


Figure 15: Client Link Request Approval message

When the client Approves a Link Request, the status of the pending request will be set to APPROVED and the contact will be closed.



Link Request Id	Client Name	Registration Number	Tax Type	Date Submitted	Status	Actions
209	MYAH LEMKE		CAT	24-01-2025	Pending	View
163	LINCOLN GREEN		PREM	22-01-2025	Pending	View
165	ABNER COLE		PREM	22-01-2025	Pending	View
160	LINCOLN GREEN		CAT	21-01-2025	Pending	View
155	NICOLAS SPORER		PAYE	21-01-2025	Approved	View

Figure 16: Client Link Requests dashboard - Approved Link

The Link Request details can be viewed but not actioned by clicking “View”, at any stage after the Link Request has been submitted by the agent/advisor:

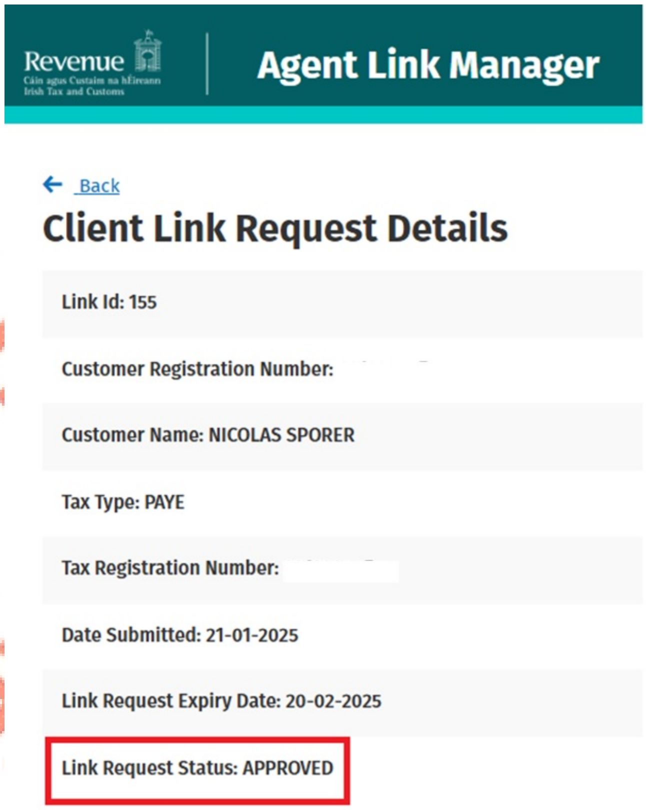


Figure 17: Client Link Request Approved view

A ROS Inbox notification/MyEnquiry will also issue to the client confirming the new link status.

2.1.1.3 Agents/advisors and Rejected Link Requests

This is the message received by the agent/advisor if the client Rejects the Link Request (see below):

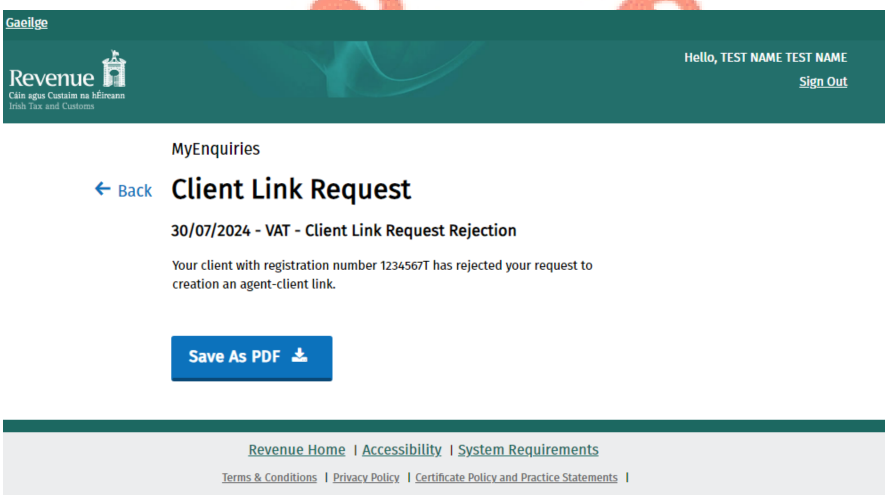


Figure 18: Client Link Request Rejection message

The status of the Link Request will be set to REJECTED in the Client Link Requests dashboard and the contact will be closed:

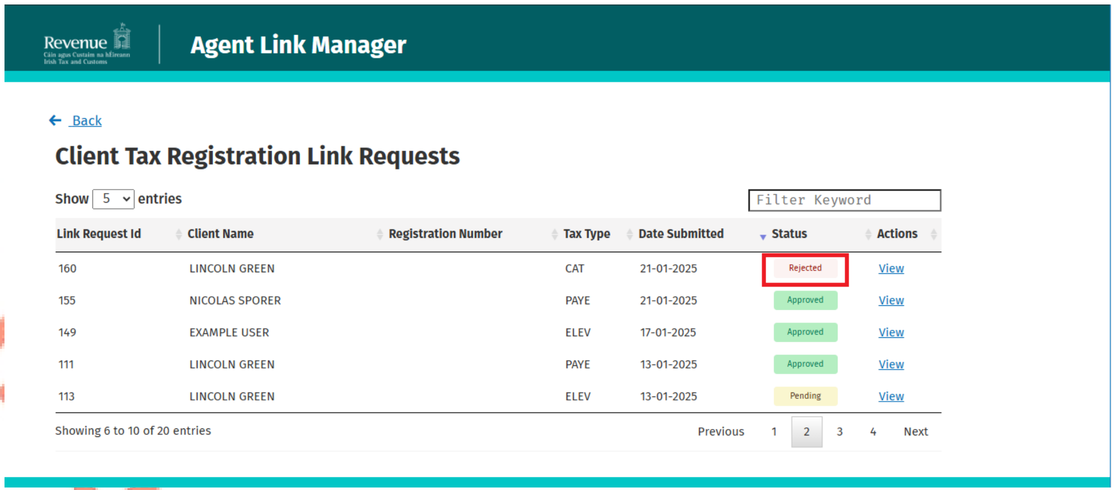


Figure 19: Rejected status

This is the Rejected message available to the agent/advisor upon clicking “View”:

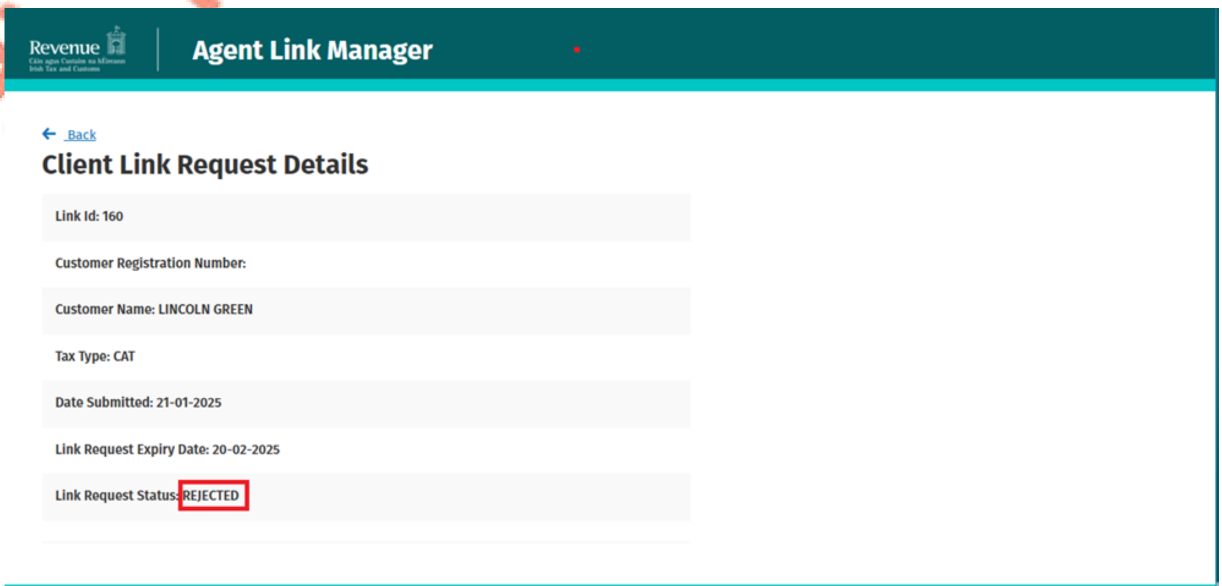


Figure 20: Client Link Request details - Rejected

The agent/advisor will have to resubmit the link request if the client informs them that the Link Request was rejected in error.

2.1.1.4 Agents/advisors and Expired Link Requests

Link requests expire after 30 days, and the client will not be able to approve or reject them after this:

- the link request status will be set to EXPIRED,
- the contact will be closed, and
- a new ROS Inbox notification/MyEnquiry will be issued to both agent and client explaining that the link request has now expired.

The agent/advisor can see under their TAIN digicert that the Link Request that was sent to a prospective client has EXPIRED:

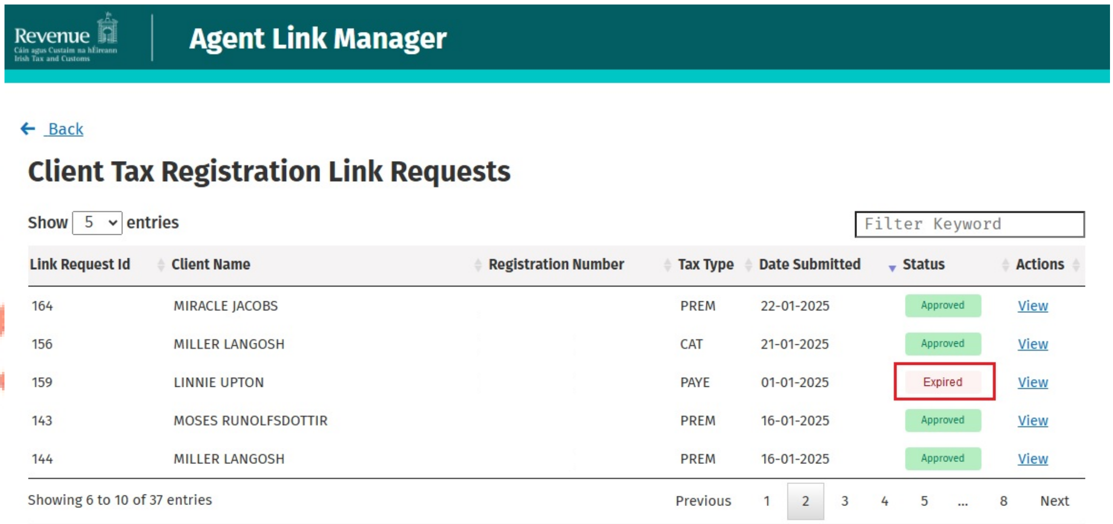


Figure 21: Expired Link Request view for agents/advisors

Since the client will not be able to approve or reject the link after this has occurred, the agent/advisor will have to resubmit the link request if they still wish to link to the client.

2.1.2 Agents/advisors linking to or adding a tax registration to a new client who has a Revenue online registration

Agents/advisors need to identify the customer they wish to link to using the "Manage Tax Registration" functions on the TAIN services home page. Agents/advisors need to confirm:

- tax registration type, e.g., PAYE
- tax registration number
- name of client
- manage tax registration/reporting obligation.

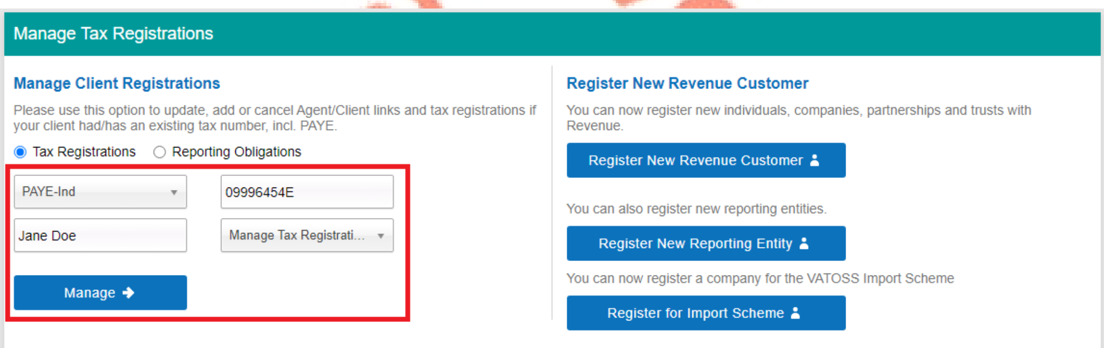


Figure 22: Manage Client registrations

When the agent/advisor selects the "Manage" option, they are then brought to their clients eRegistration screen. This is similar to Figure 3 in the previous example; however, the agent/advisor will be selecting a different option – in this case creating a link from the agent to their new clients existing tax registration.

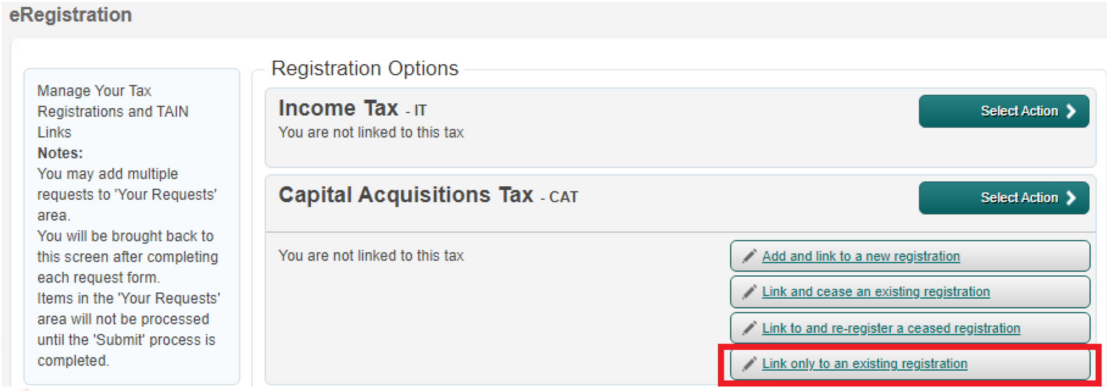


Figure 23: Link to an existing tax registration screen

The linking process (e.g., sending an agent Link Request to the new client, etc.) then follows the same steps as outlined in section 2.1.1.

2.1.3 Agents/advisors adding a new tax registration to a client who is not on Revenue's record.

Agents/advisors need to register the client they wish to link to in Revenue's systems using the "Manage Tax Registration" functions on the TAIN services home page and selecting "Register New Revenue Customer".

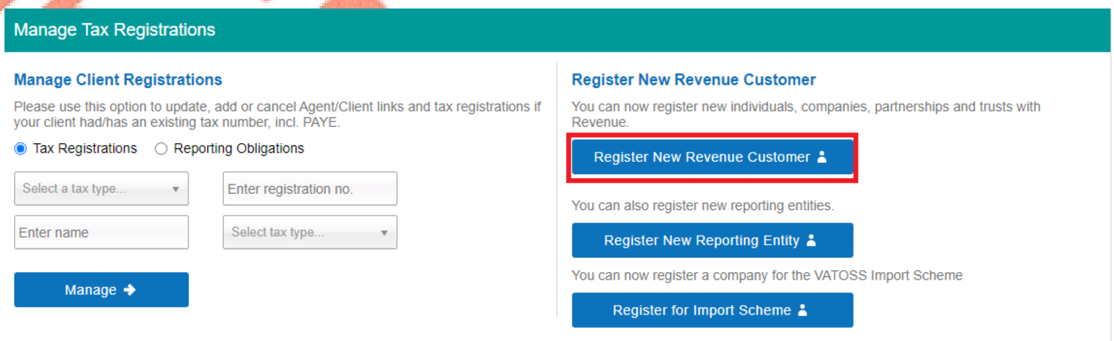


Figure 24: Screen to Register new Revenue customer

This leads the agent/advisor to the eRegistration screen (see below) where they select "Register an Individual".

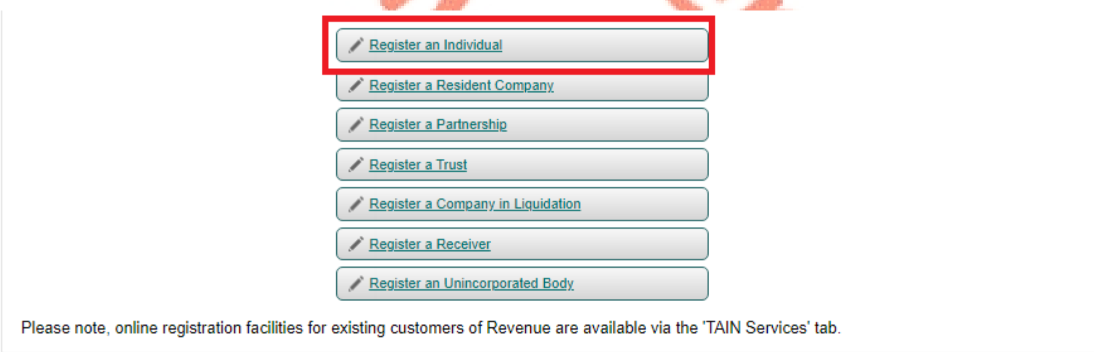


Figure 25: Register an Individual screen

To register the new customer in the Revenue systems and create a link relationship, the agent/advisor first selects the tax type to which the client wishes to be registered, in this example PAYE.

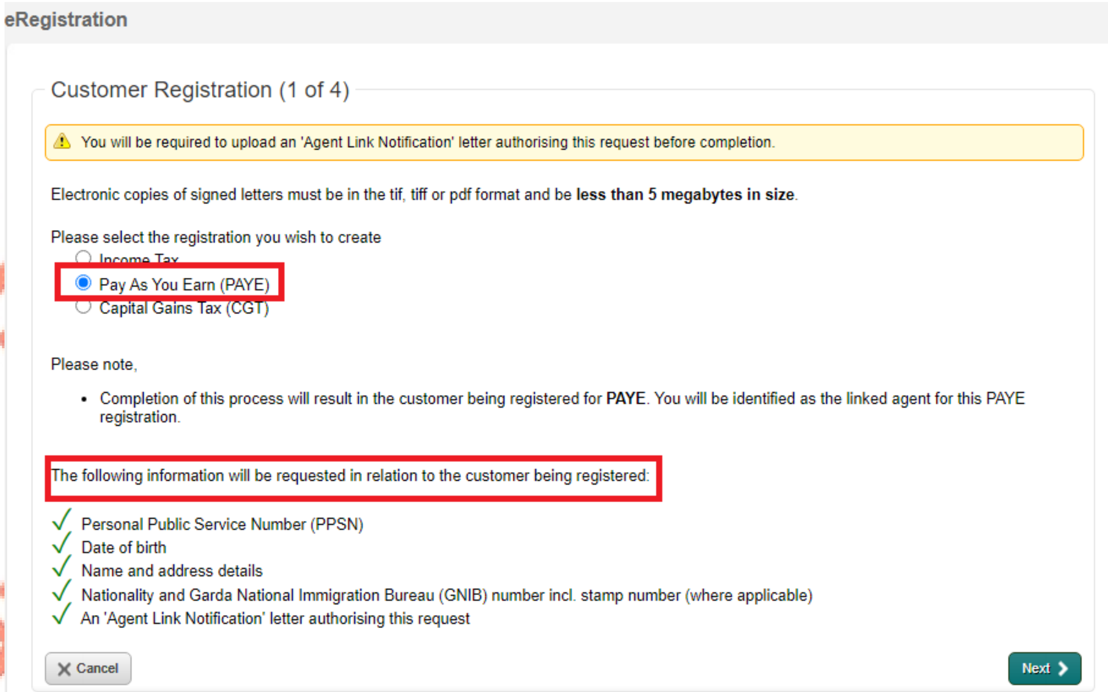


Figure 26: PAYE Customer Registration 1 screen

By selecting Next, the agent/advisor is led to the 2nd Customer Registration screen where they complete the personal details for the new client:

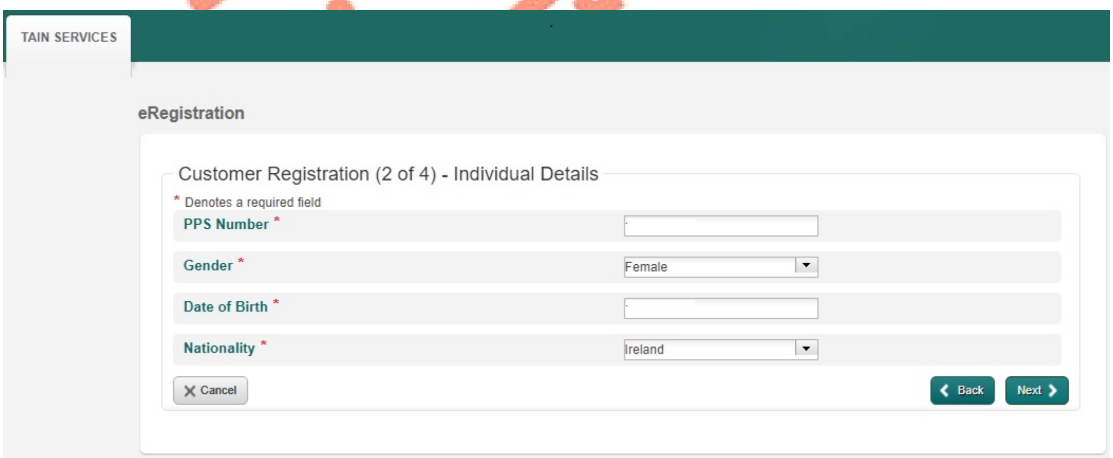


Figure 27: PAYE Customer Registration 2 screen

Agents/advisors then need to complete the following personal information for the new client:

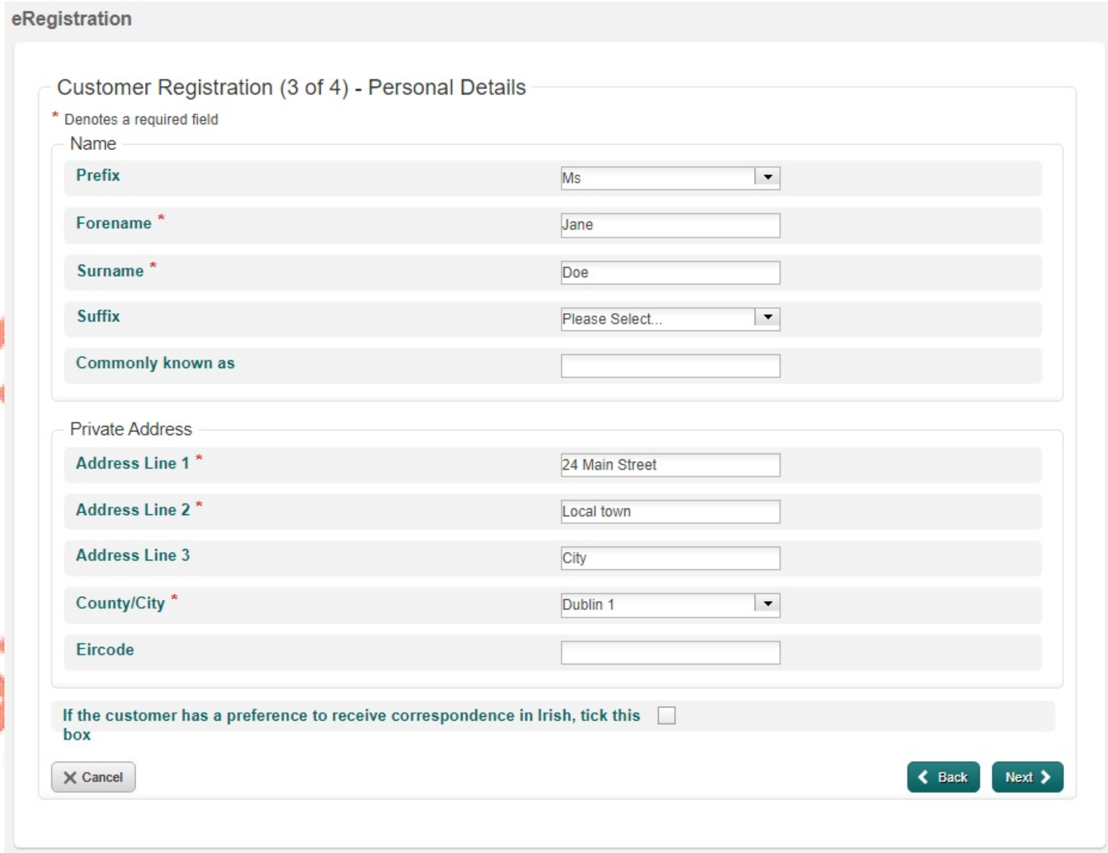


Figure 28: PAYE Customer Registration 3 screen

Selecting "Next" brings the agent/advisor to Screen 4 of the Customer Registration process to input the Personal Contact details of their new client:

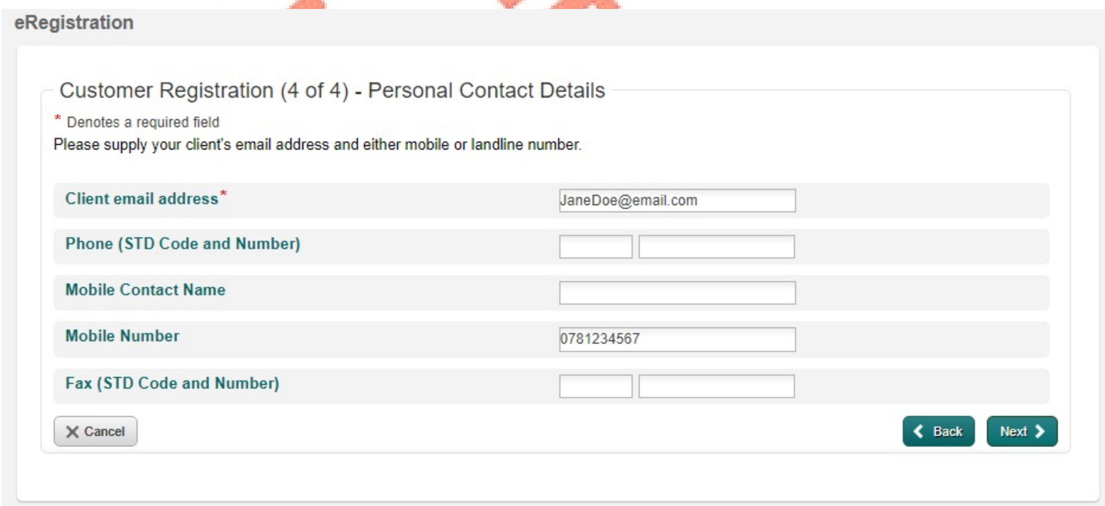


Figure 29: PAYE Customer Registration 4 screen

Clicking “Next” again brings the agent/advisor to the Customer Registration Request screen which provides a summary of the new client details:

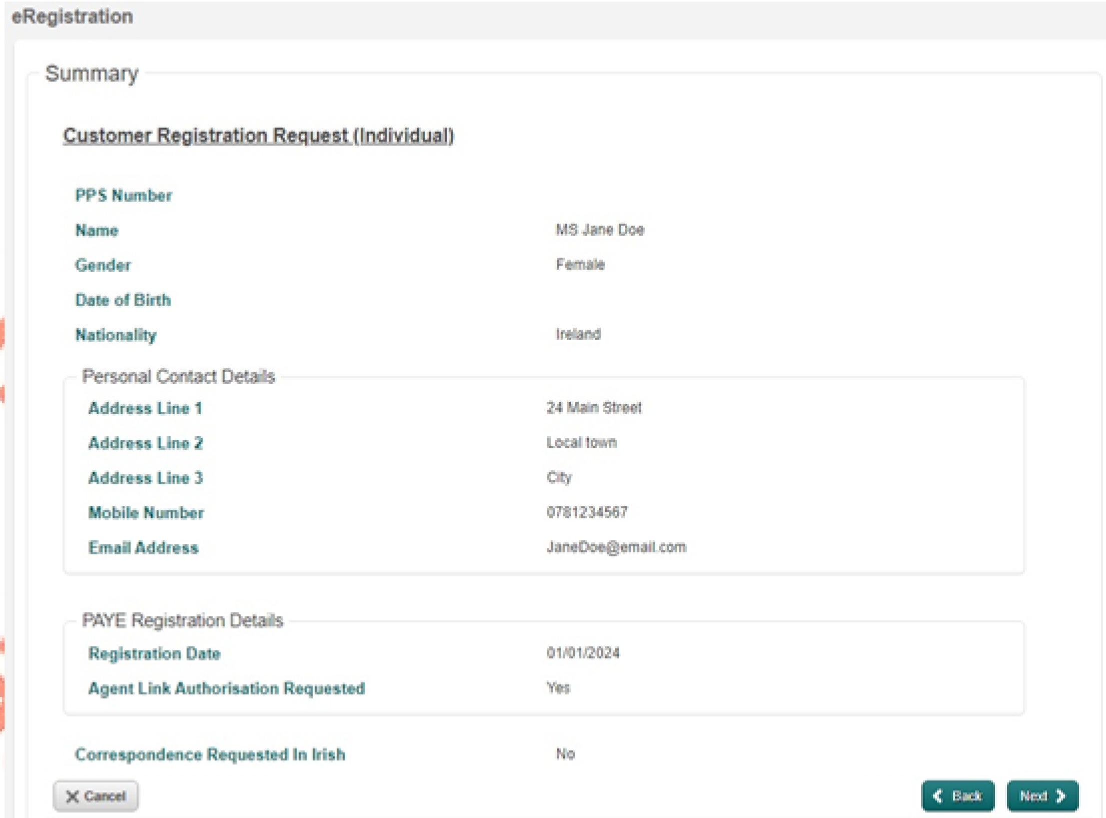


Figure 30: Customer Registration Request summary

The e-linking process then continues as outlined in section 2.1.1.

2.1.4 Agents/advisors linking to a customer who has not registered for ROS or myAccount:

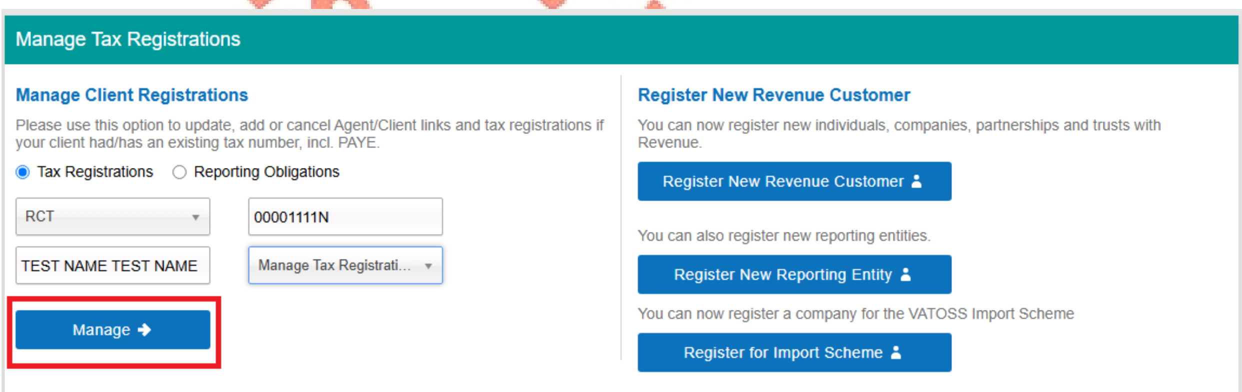


Figure 31: Manage Client Registrations screen

Enter in customer details and click “Manage” and select taxhead to be registered for this client:

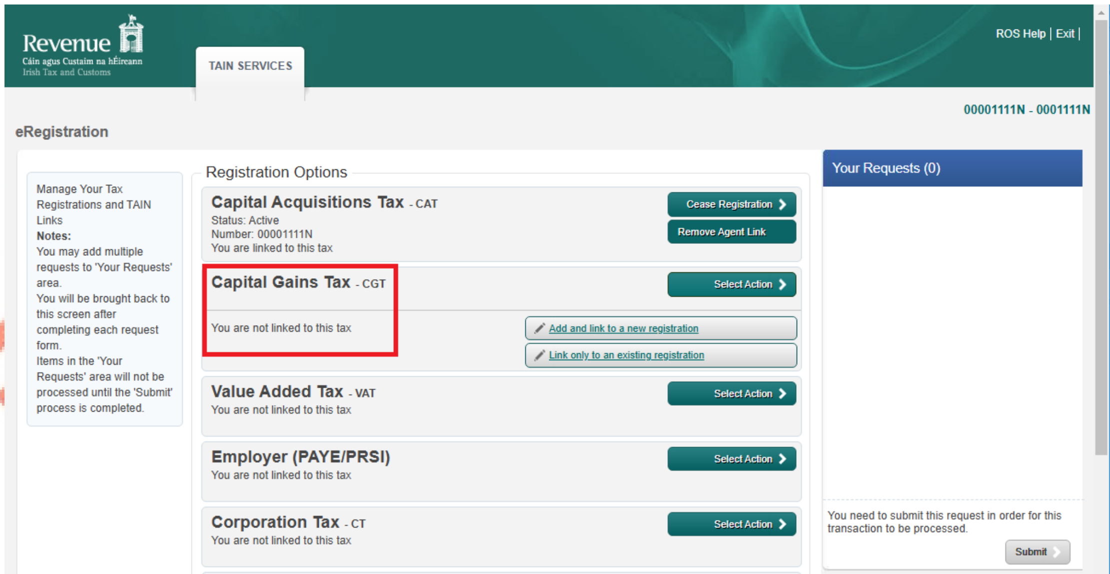


Figure 32: Client eRegistration

When either of the “Select Action” options is clicked the following message appears letting the agent/advisor know that an ‘Agent Link Notification’ must be uploaded before the link request can be completed:

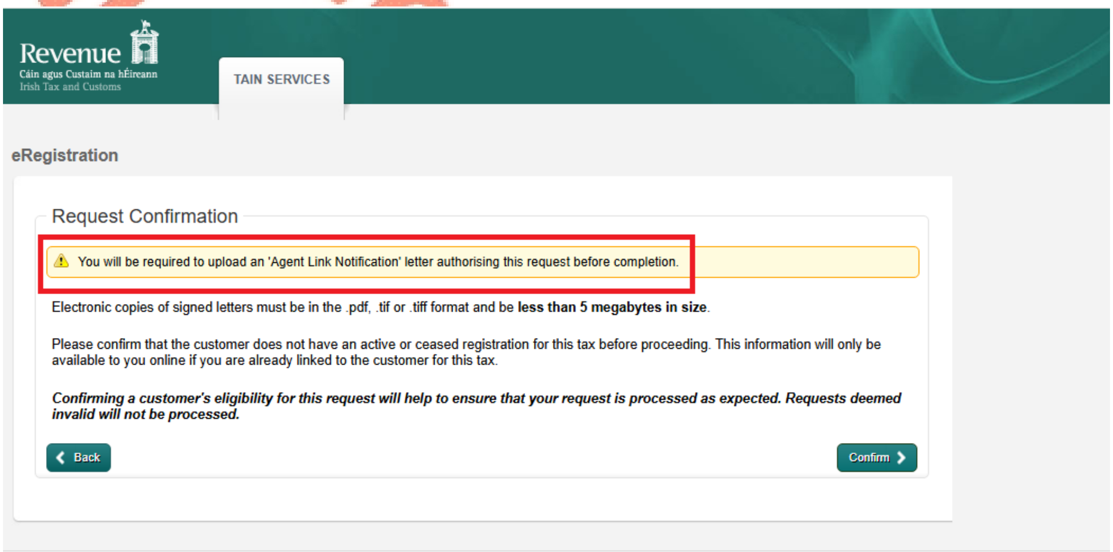


Figure 33: Agent Link Notification letter required

This screen above indicates that the client does not have an online presence on Revenue’s systems ROS or myAccount. The linking process continues as it did prior to the introduction of the new e-linking application.

2.2 Agent e-linking process for customers

2.2.1 Link Requests submitted by an agent/advisor to a customer

Online registered customers will be alerted by an email sent to their personal email address that they received new correspondence from Revenue. A ROS Inbox notification or MyEnquiry will be available to view informing the customer that they have an agent/advisor requesting to link or register them to a new or existing tax registration type, e.g., Income Tax, Capital Gains Tax (see screenshots below).

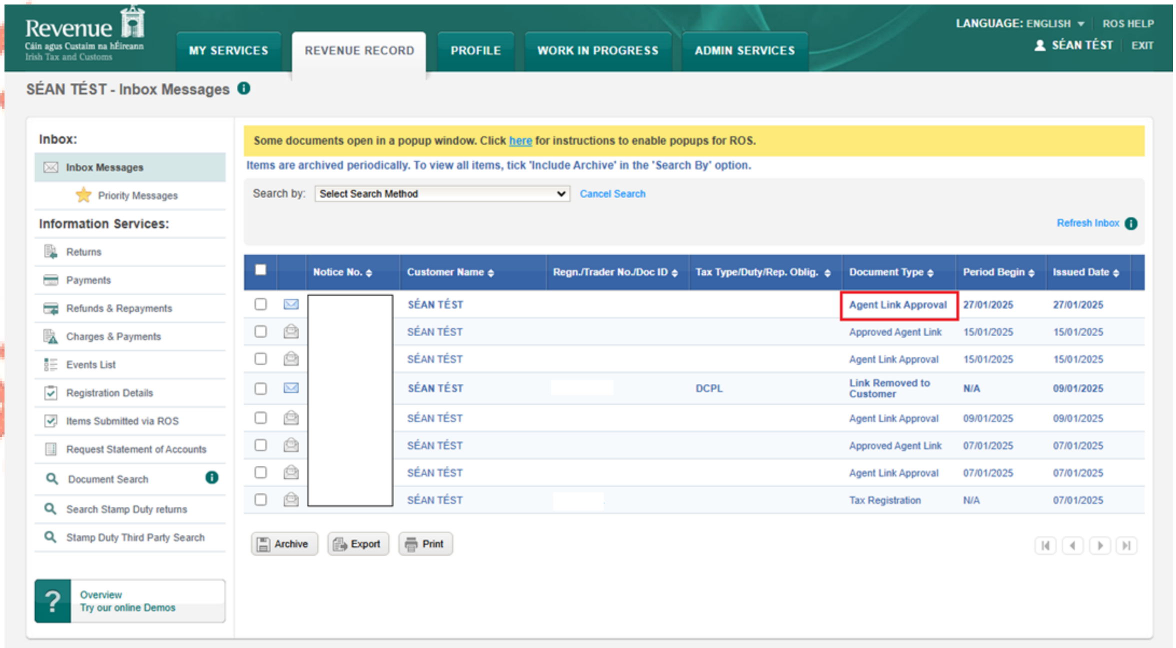


Figure 34: New ROS Inbox notification showing Link Request from agent

The ROS Inbox message above, will have the Document Type “Agent Link Approval.”

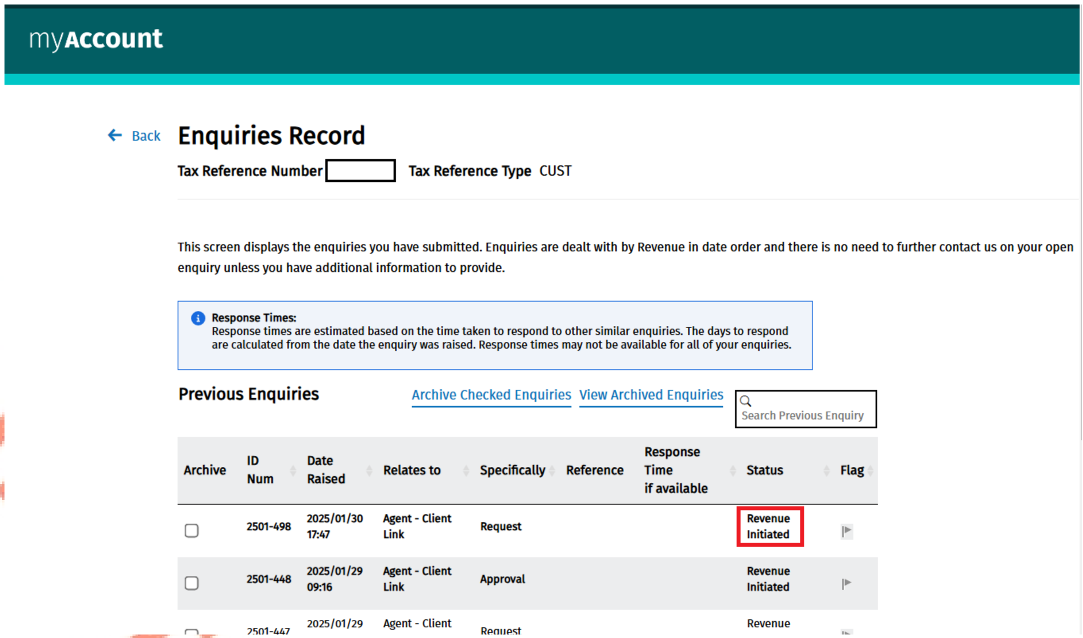


Figure 35: New MyEnquiry showing Link Request from agent

The MyEnquiry sent to myAccount customers as above, appears with a status of a Revenue Initiated “Request”.

Link Requests submitted by an agent/advisor via eRegistration will no longer automatically create the link unless the customer is not registered with ROS or myAccount (see paragraph 3 below).

2.2.2 Agent Link Manager - Customer dashboard for ROS and myAccount

A new customer dashboard opens from the ROS Inbox notification or MyEnquiry sent which enables customers to review any pending Link Requests from an agent/advisor in a single place.

The customer dashboard is also accessible from the

- ROS “Other Services” screen, or,
- myAccount “Manage My Record” screen, by clicking “Manage Agent Link Requests” (see both figures below):

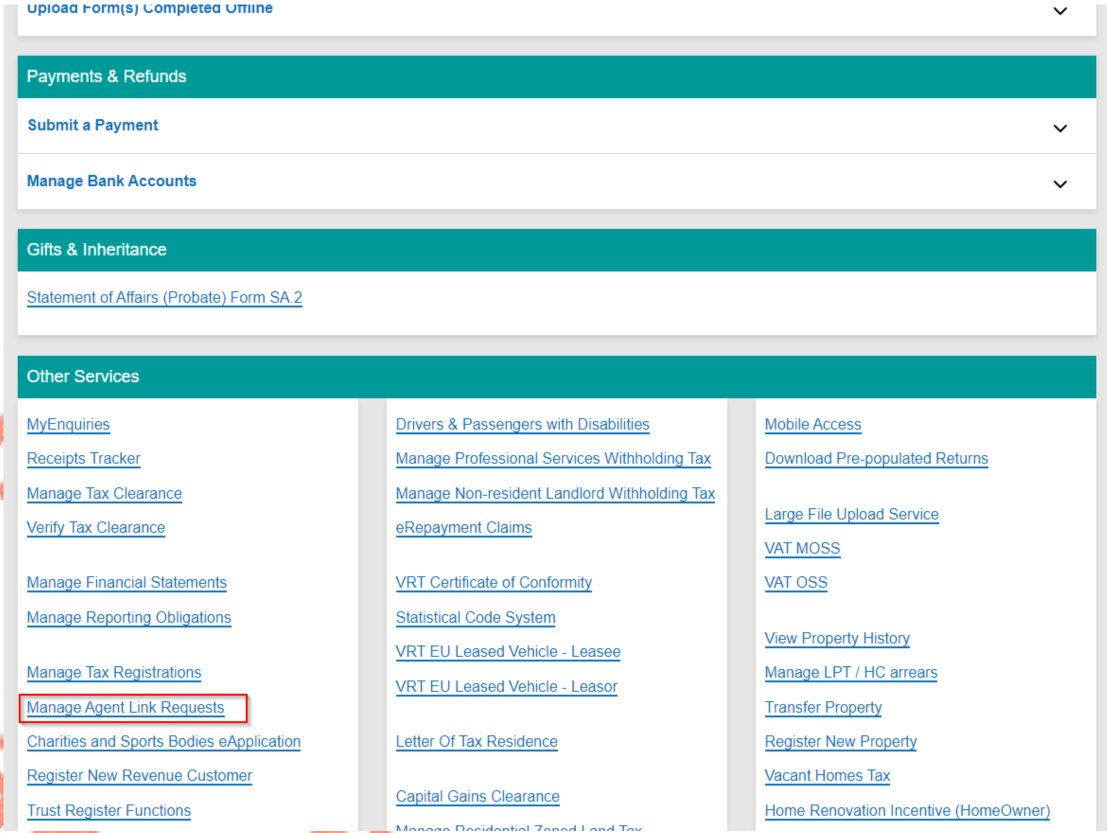


Figure 36: Manage Agent Link Requests for ROS customers

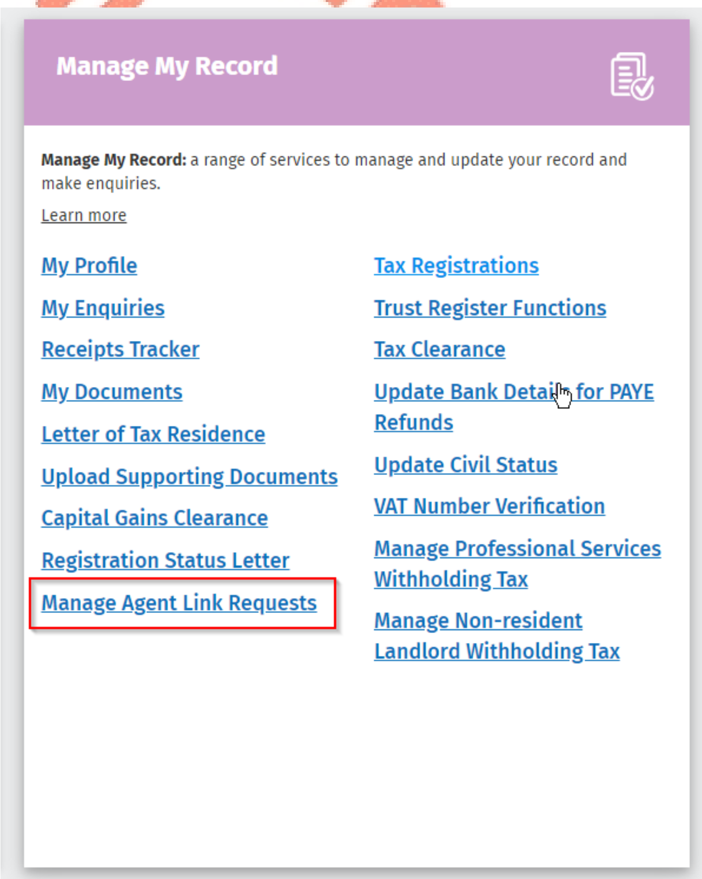


Figure 37: Manage Agent Link Requests for myAccount customers

A customer can Approve or Reject a Link Request sent by the agent/advisor by accessing the customer-only Agent Link Manager dashboard through either:

- The ROS Inbox Link Request message/MyEnquiry, or
- the “Manage Agent Link Requests” option in ROS or myAccount.

This “Agent Link Manager” dashboard screen displays a table of agent Link Requests, each accompanied by a deadline date for required action. The customer can either Approve or Reject the agent Link Request using the action links.
The agent/advisor name, TAIN number, and tax registration type are also displayed.
The dashboard also shows existing links that no longer have a PENDING status.

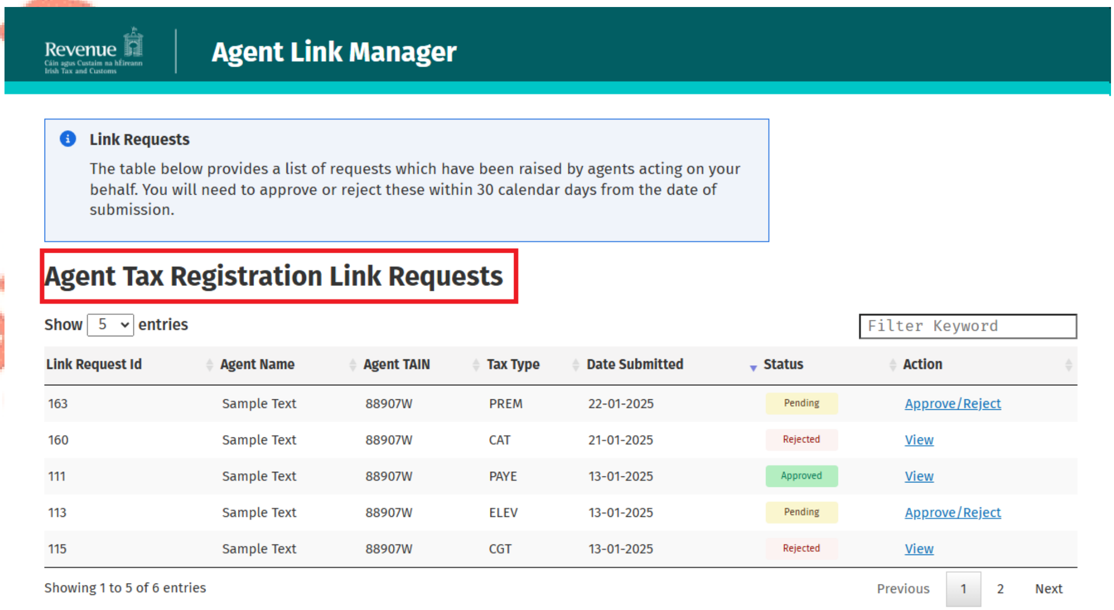


Figure 38: Agent Link Manager dashboard

2.2.2.1 Customers and Pending Link Requests

When the customer clicks on one of the Pending entries they will be brought to the “Agent Link Request Details” screen where they can view additional details and approve or reject the Link Request if its status is PENDING (see below).

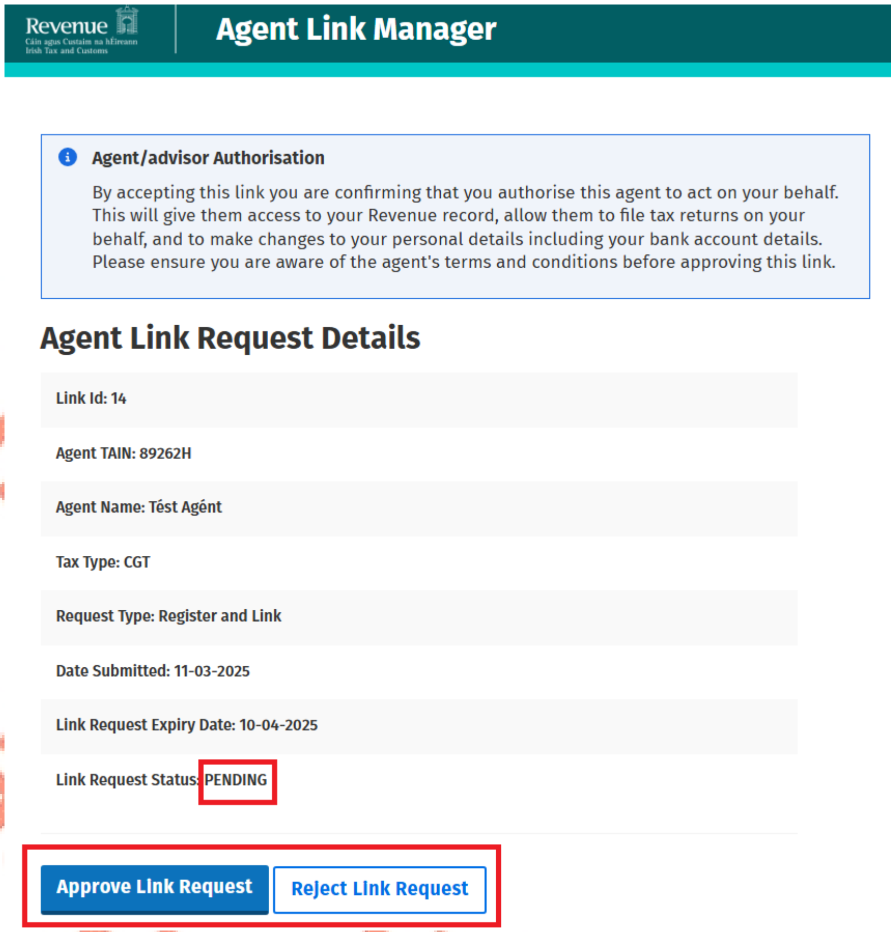


Figure 39: Agent Link Request details

2.2.2.2 Customers and Approving Link Requests

When the customer approves an agent Link Request, the status of the pending Link Request will be set to APPROVED and the contact will be closed.

An acknowledgement screen shows the customer that they have approved the link and that the link will become active within two working days (see below):

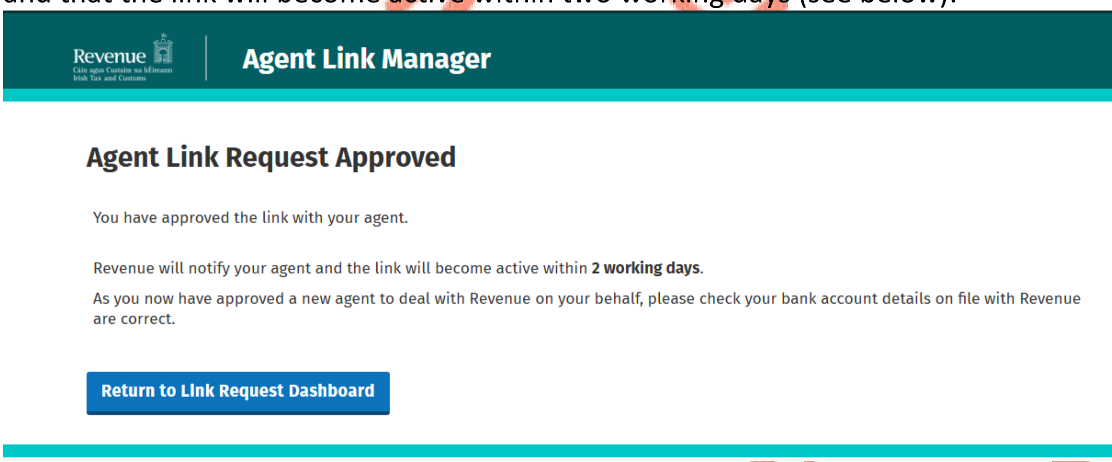


Figure 40: Approval of agent Link Request by customer

In addition, customers are advised to check at this time that the bank account details associated with their Revenue record are correct.
In the customer's Agent Link Manager dashboard, the Link Request will have the status of Approved:

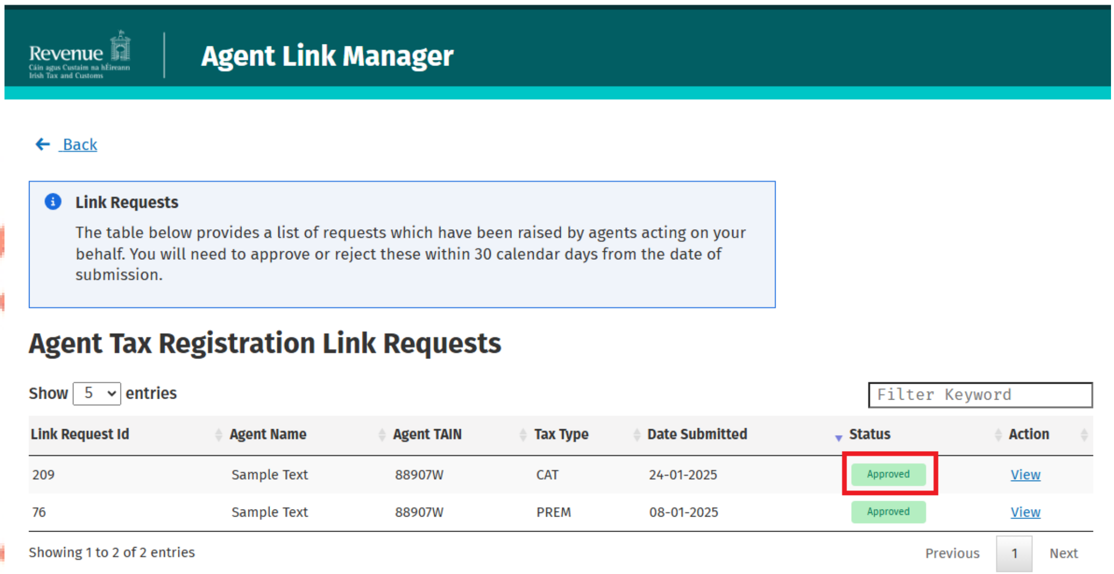


Figure 41: View of Link Requests

When the customer clicks "View", the Link Request details will be displayed – no further actions can be made as the agent/advisor has been authorised by the customer:

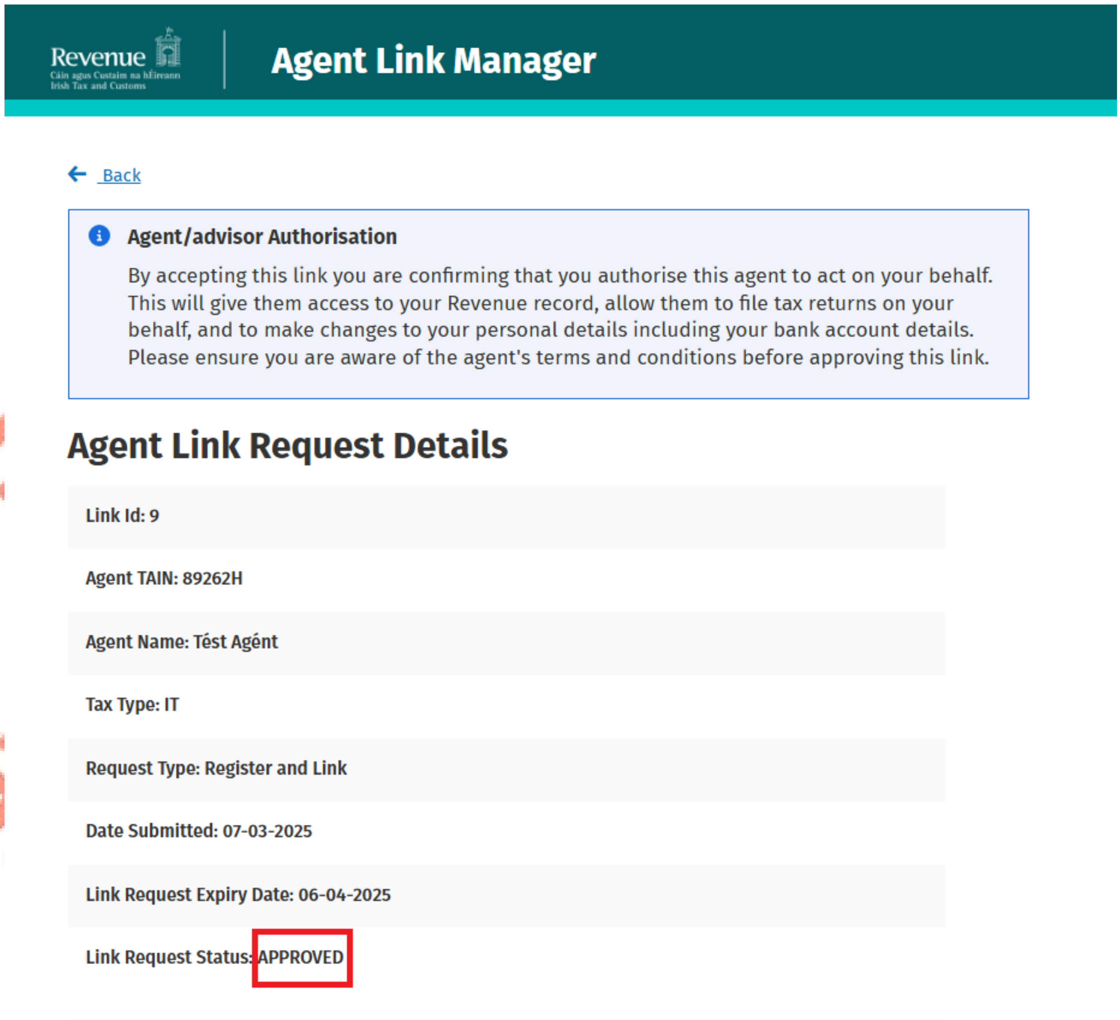


Figure 42: View of Approved Link Request details

A confirmation message will also be sent to the customer's ROS Inbox/MyEnquiries to confirm the Link Request has been Approved (see screenshots below):

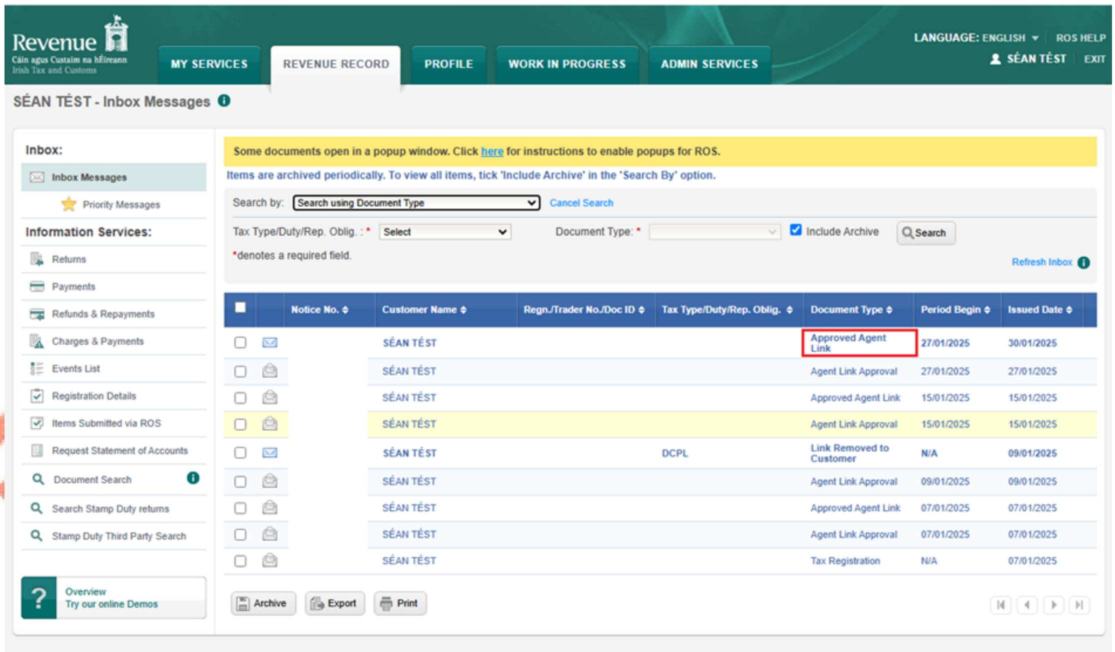


Figure 43: ROS Inbox notification of Approved Link Request

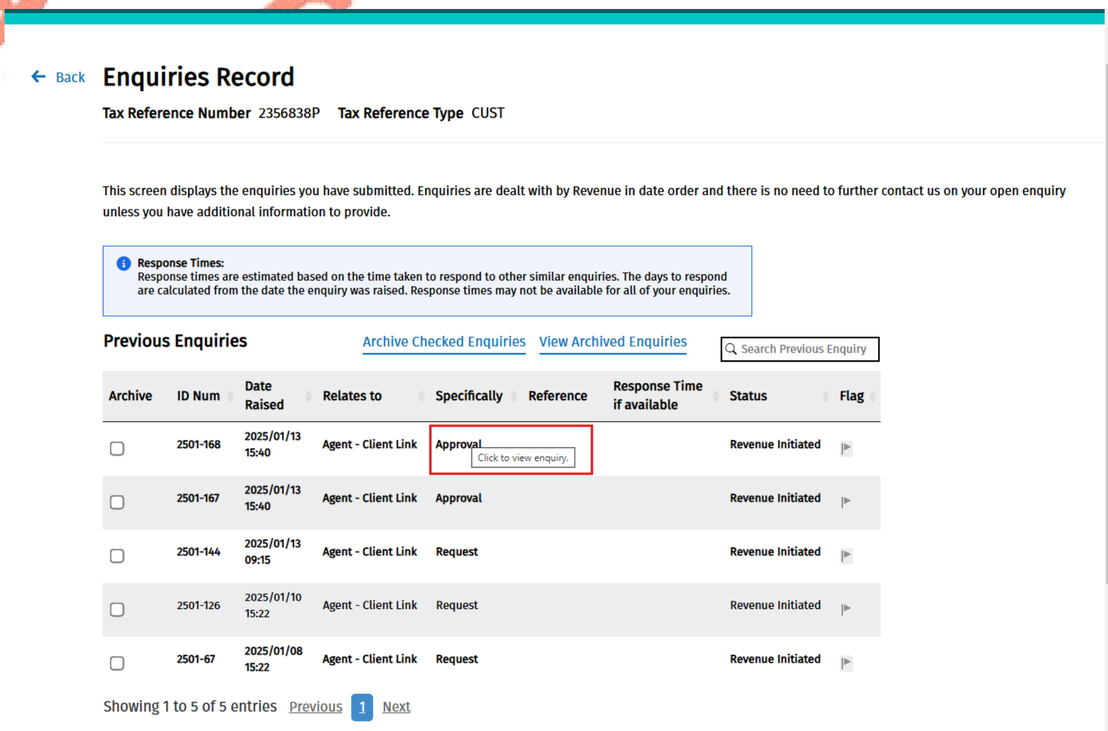


Figure 44: MyEnquiries notification of Approved Agent Link Request

When the document type “Approved Agent Link” in ROS , or “Agent-Client Link/Approval” in MyEnquiries is opened, the following confirmation message will be displayed:

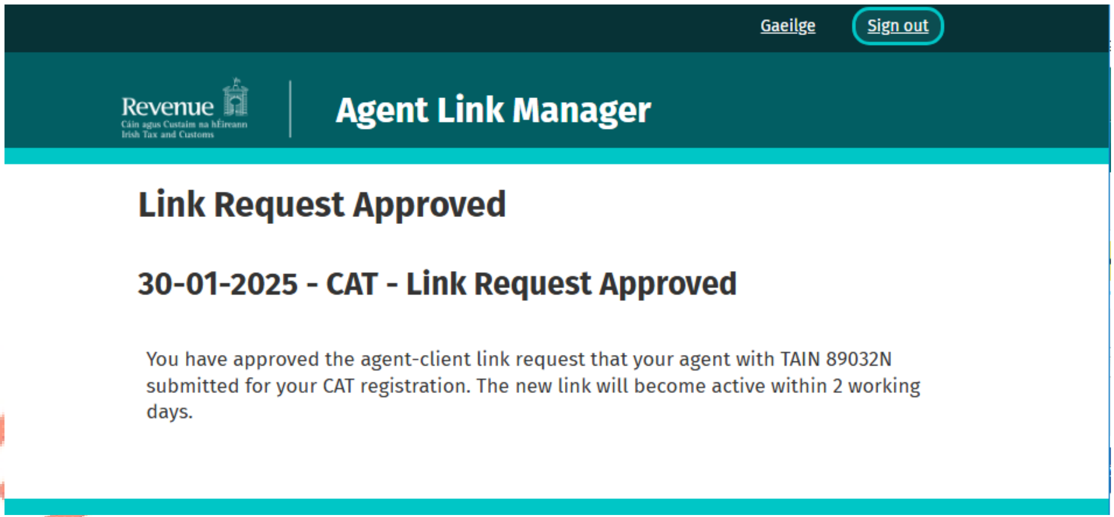


Figure 45: Confirmation message sent to ROS Inbox or MyEnquiries

2.2.2.3 Customers and Rejecting Link Requests

The Link Request can also be REJECTED by the customer by clicking “Reject Link Request” when the Link Request is opened from the Agent Link Manager dashboard or from the ROS Inbox notification/MyEnquiry.

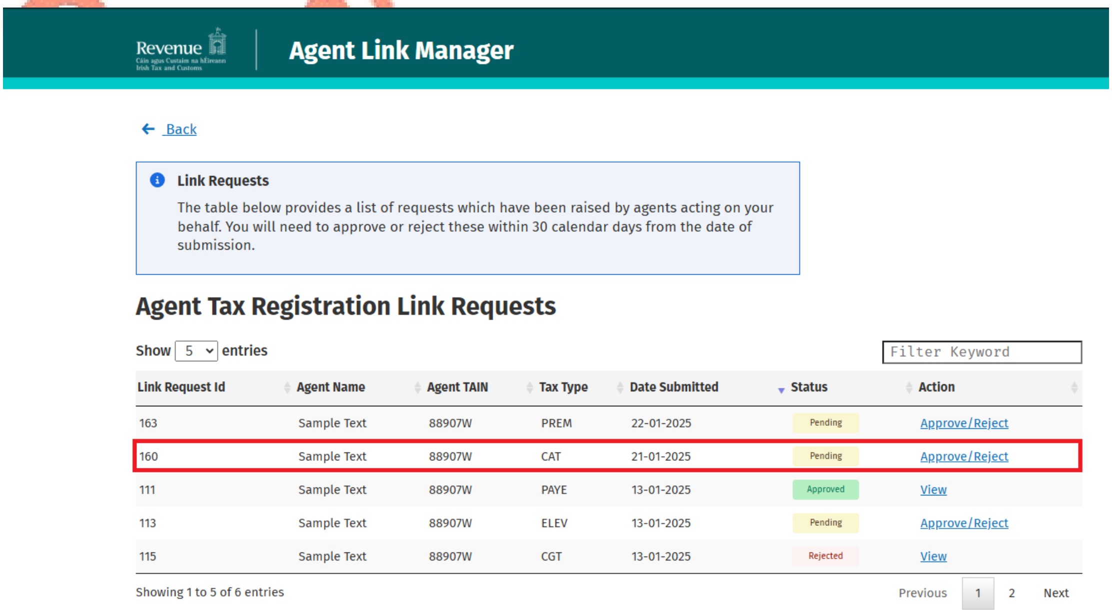


Figure 46: Approve or Reject view

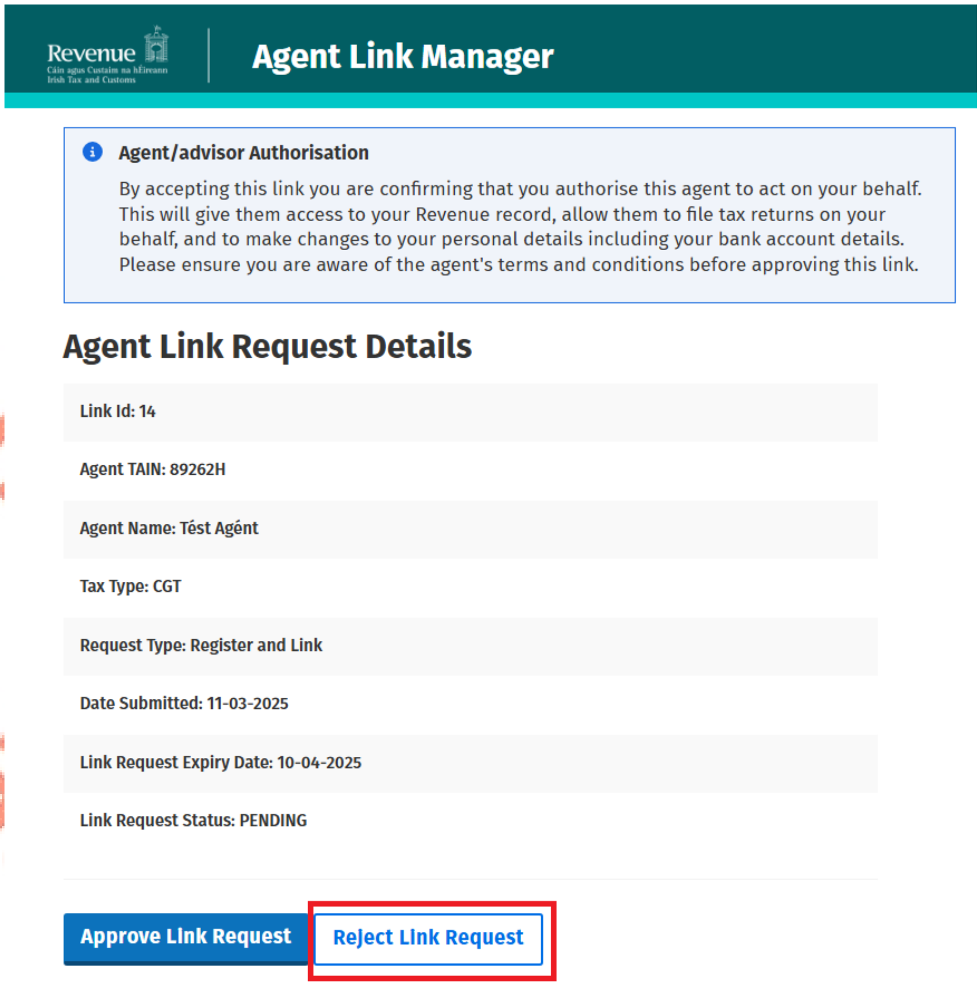


Figure 47: Reject Link Request view

This acknowledgement message will be displayed to the customer when "Reject Link Request" is selected:

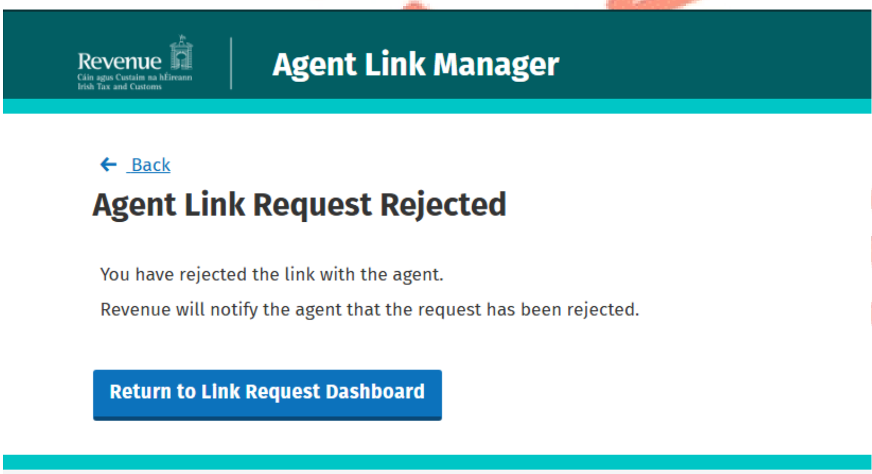


Figure 48: Link Request Rejected message

The status will be set to Rejected on the Agent Link Manager:

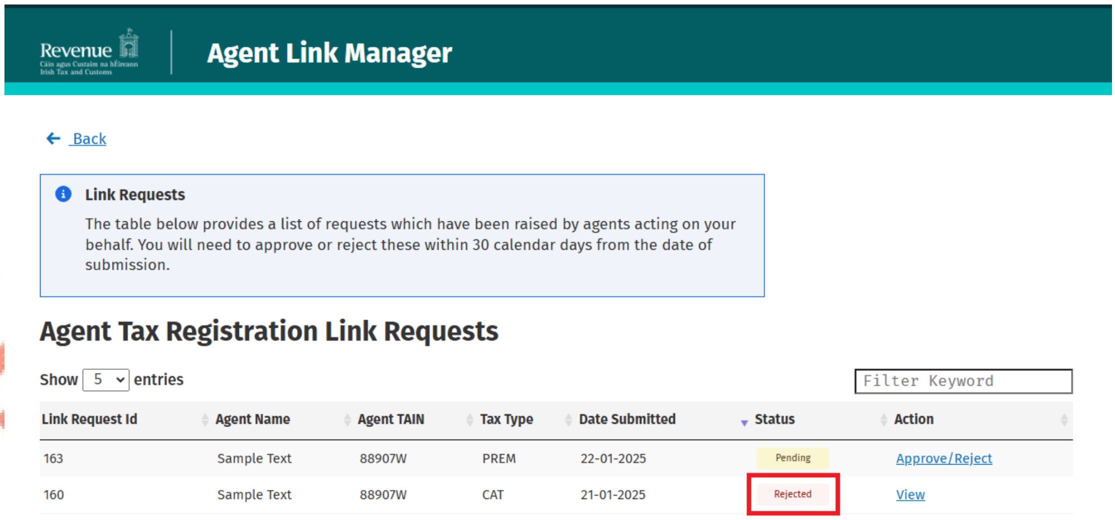


Figure 49: Status set to Rejected

By clicking “View”, the customer can see the details of the Rejected Link Request. No further actions can be taken on this Link Request:

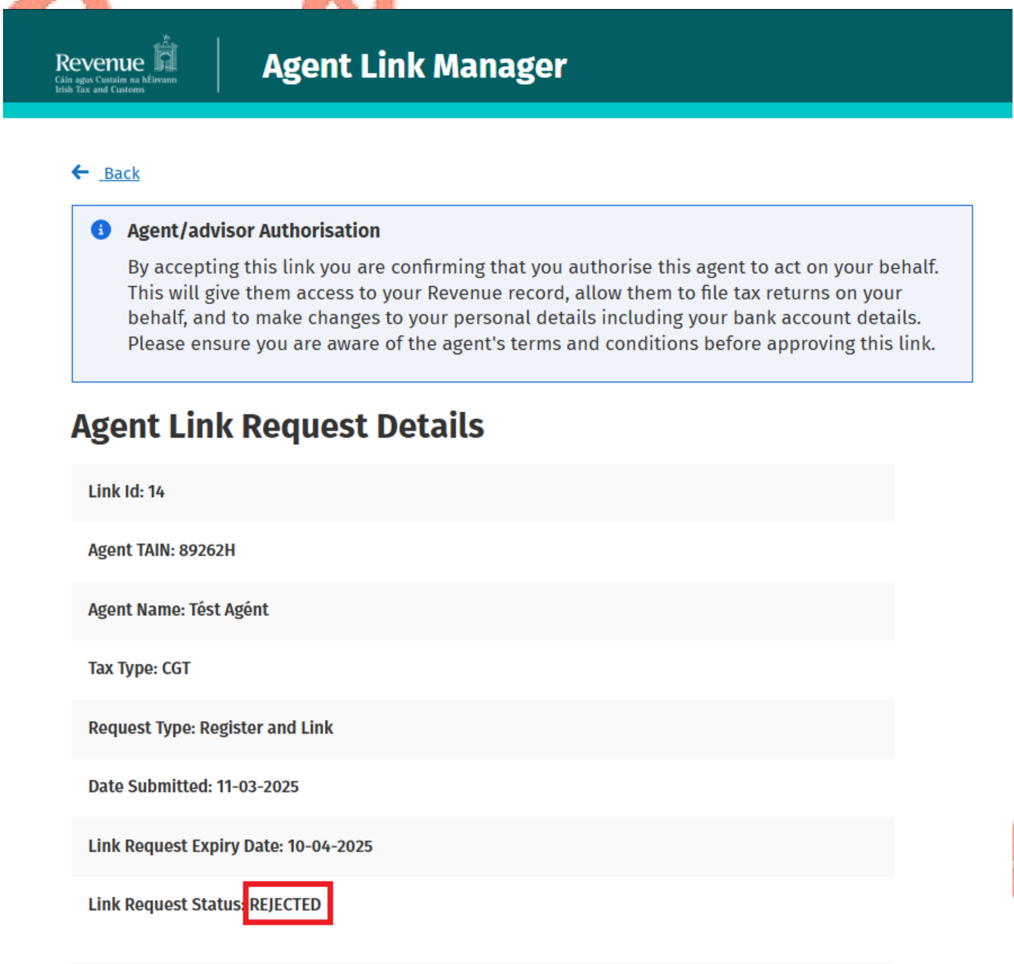


Figure 50: Rejected Agent Link Request details view

A confirmation message will be sent to the customer's ROS Inbox/MyEnquiries to confirm the Link Request has been Rejected and also to the requesting agent/advisor.

2.2.3 Expiry of PENDING agent Link Requests.

PENDING Link Requests will expire after 30 days and the customer will not be able to approve them after this. Any Link Request in this state will be set with an EXPIRED status, the contact will be closed and a new ROS Inbox message/MyEnquiry will be issued to both the customer and agent/advisor explaining that the Link Request has now expired.

The customer will not be able to Approve or Reject the link after this has occurred and they will need to ask their agent/advisor to resubmit the Link Request if they still wish to link to that agent/advisor (See also paragraph 2.1.1.4).

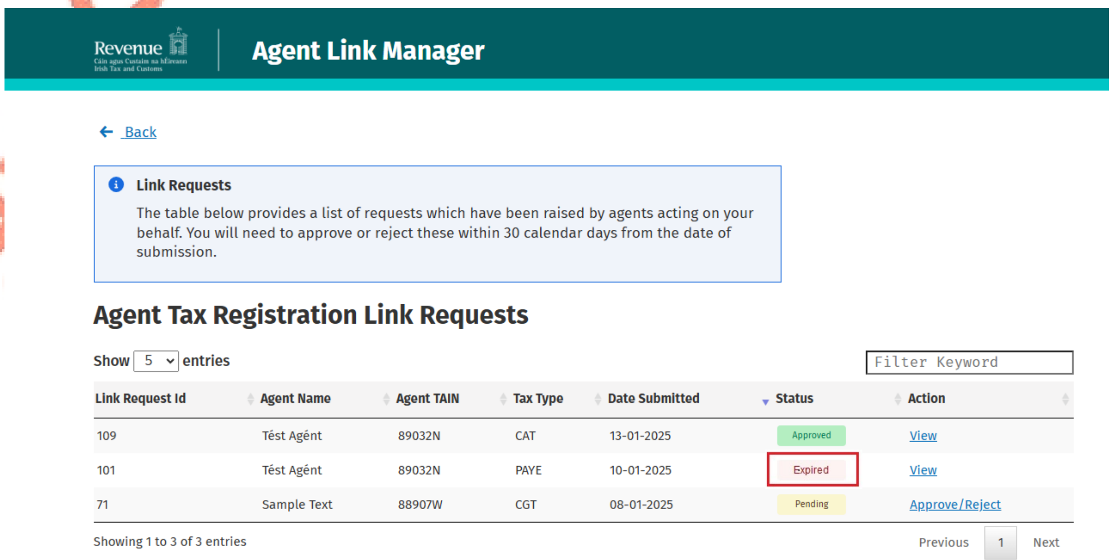


Figure 51: Agent Link Manager expired request view

If the customer accesses a notice that is not in a PENDING state, the Link Request will be in view mode only and the customer will not have the option to Approve or Reject (see below):

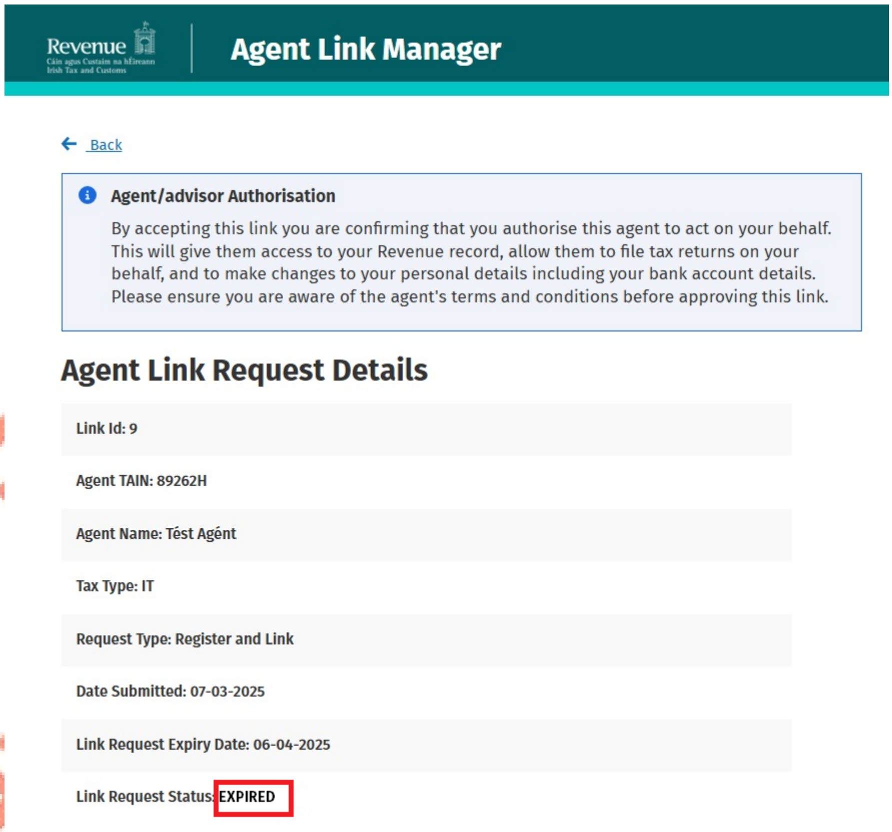


Figure 52: Expired Agent Link Request details view

2.2.4 Ceasing of agent links

If a ROS customer no longer wishes an agent/advisor to act on their behalf they can make this change in ROS on the My Services page, under “Manage Tax Registrations”. A list of tax registrations will be displayed with the option to remove any existing tax agents by selecting “Remove Agent Link”.

If an agent/advisor is no longer required/desired to act on behalf of a PAYE customer, this change can be made in myAccount under “Manage my Record”, “View or remove PAYE Agent”. It is also possible to update bank account details under “Update Bank Details for PAYE Refunds”. It is also important to notify the agent/advisor of this change if they are no longer acting on the customer’s behalf.

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

[…]

3 Agent linking process for non-digital clients

3.1 Link requests submitted by an agent/advisor to a client with no online registration in ROS or myAccount

Agent/advisors will not use the new e-linking application if clients are not registered with Revenue's online systems ROS or myAccount.
In such instances, agents/advisors will continue to log into ROS using their Tain DigiCert and go to either "Find Clients" or "Register New Client" on the TAIN Services screen to register the new tax registration/new client.
Please see TDM Part 37-00-04b for further information on the client consent forms to be uploaded and submitted to create the client or tax registration link.
A customer without a myAccount or ROS registration must notify their agent and Revenue if they no longer wish them to act on your behalf.

With online access to a Revenue account, the customer is able to view and manage all agent link requests. Further details on myAccount and ROS registration are provided here at https://www.revenue.ie/en/online-services/index.aspx.