

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](#).

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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:

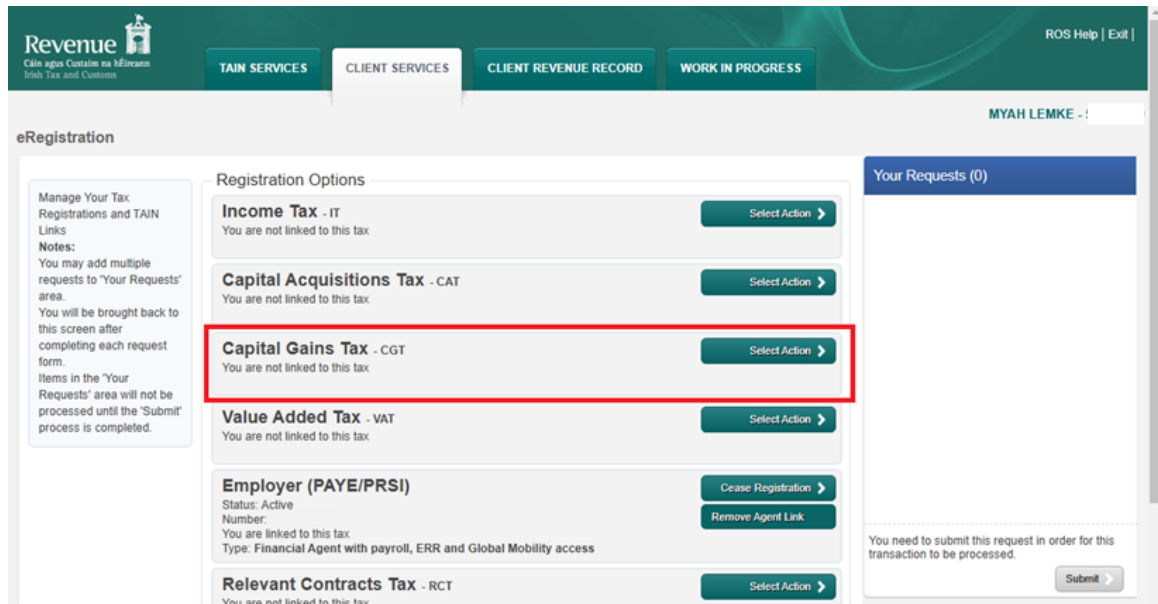


Figure 3: eRegistration screen showing Select Action

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):

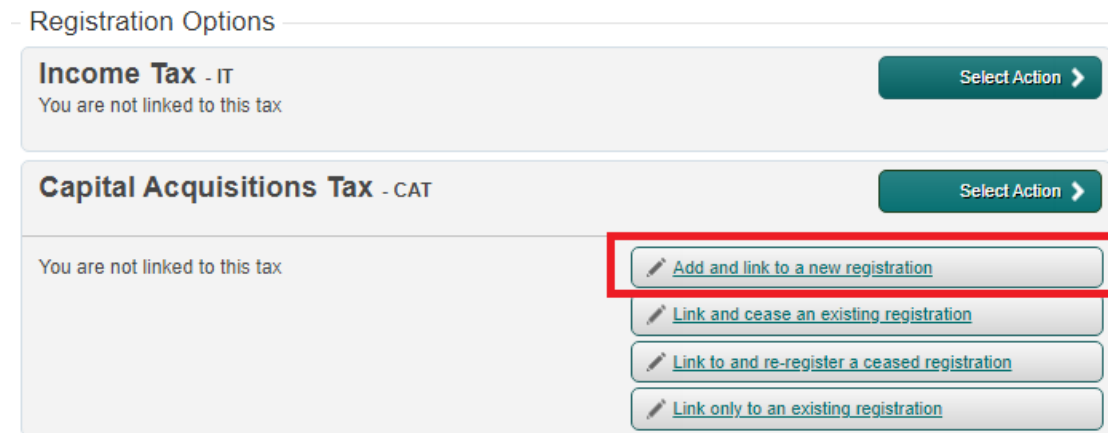


Figure 4: Registration Options

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

eRegistration

CAT Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) * 01/09/2001

This date is set by default and cannot be changed

Cancel Add To Your Requests

Figure 5: Add to your requests screen

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

eRegistration

Registration Options

Income Tax - IT
You are not linked to this tax

Capital Acquisitions Tax - CAT
Status: In Requests

Capital Gains Tax - CGT
You are not linked to this tax

Value Added Tax - VAT
You are not linked to this tax

Employer (PAYE/PRSI)
Status: Active
Number:
You are linked to this tax
Type: Financial Agent with payroll, ERR and Global Mobility access

Relevant Contracts Tax - RCT
You are not linked to this tax

Your Requests (1)

Register
CAT
Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit

Figure 6: Your Requests screen in eRegistration

The Summary screen now displays the taxhead being registered:

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

Capital Acquisitions Tax Registration (New)

Registration Date 01/09/2001

Back Next

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:

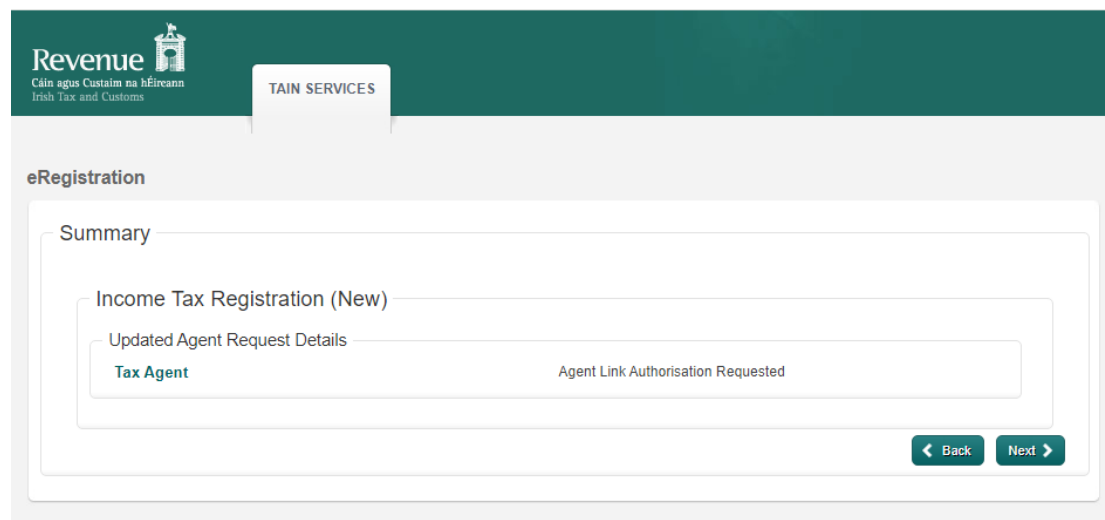


Figure 8: Agent Link Authorisation Requested screen

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.

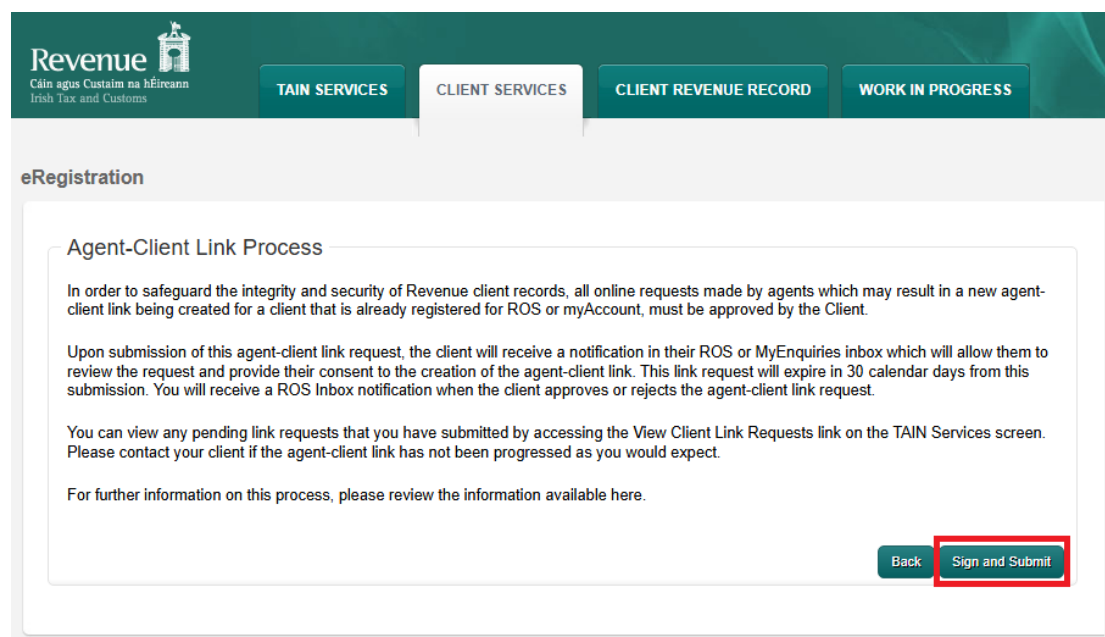


Figure 9: New agent/advisor Link screen

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



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Figure 10: Sign & Submit screen

and “ROS Acknowledgement” screens in ROS (as usual).

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

| | |
|---------------|-------------|
| Notice Number | 5251939690F |
|---------------|-------------|

eRegistration summary:

| Action | Status | Comments |
|-----------------------------------|---------|----------|
| Register Capital Acquisitions Tax | Success | |

To return to TAIN Services click on TAIN Services tab.

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:

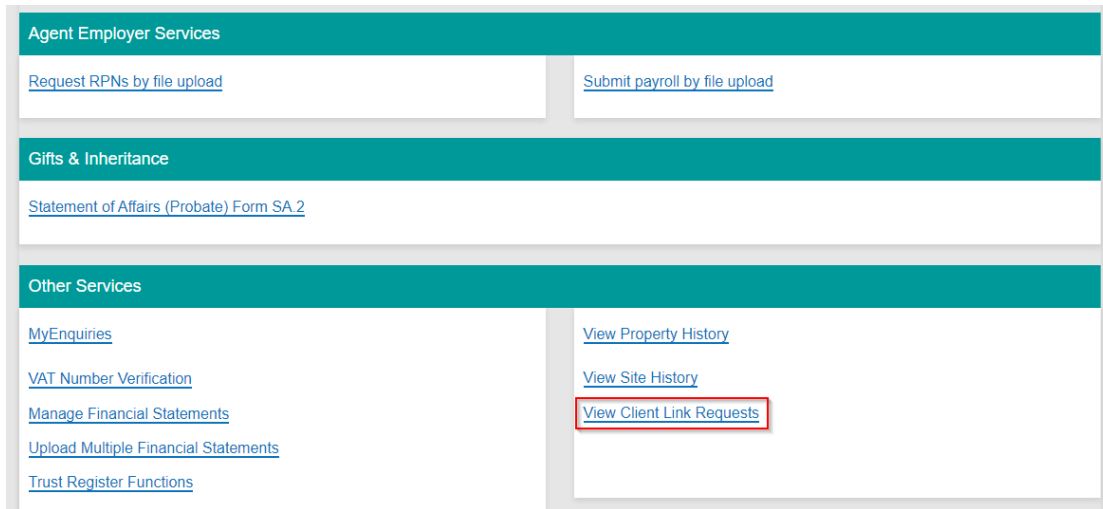


Figure 12: View Client Link Requests screen

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).

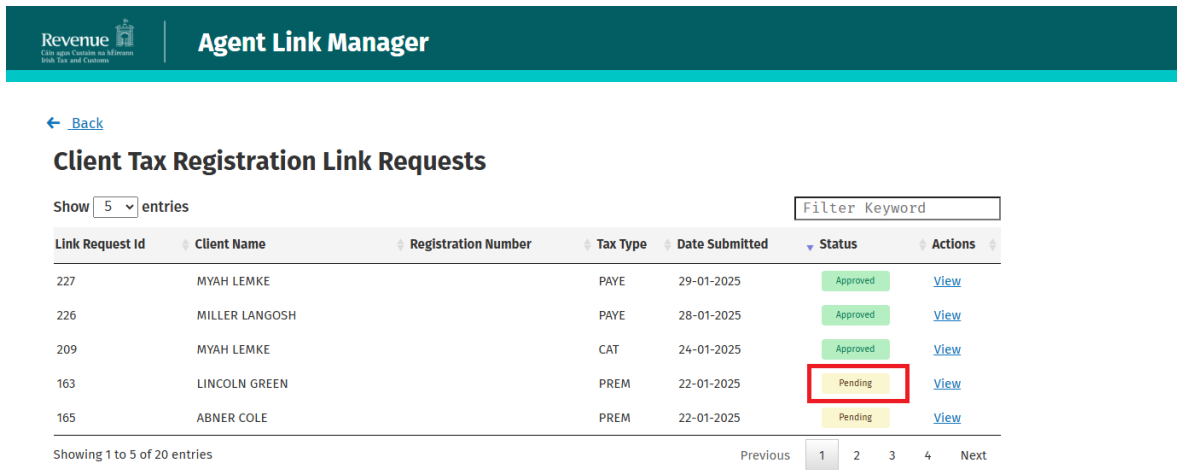
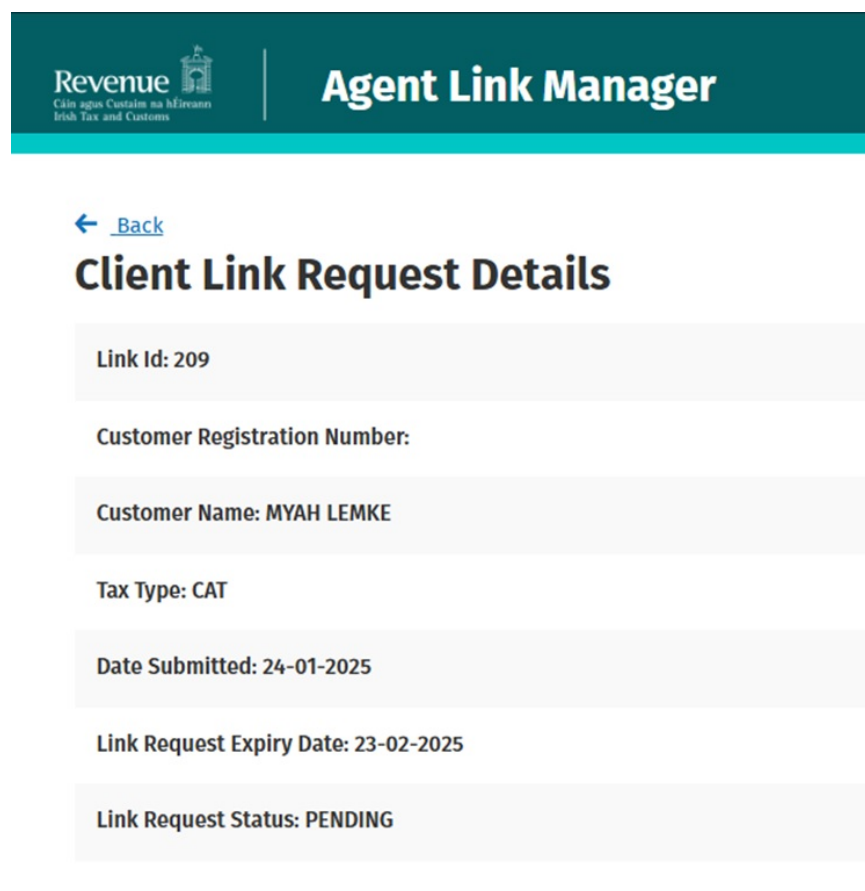


Figure 13: Client Link Requests dashboard screen – Pending Link

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



The screenshot displays the 'Agent Link Manager' interface. At the top left is the Revenue logo with the text 'Cais agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is the title 'Agent Link Manager'. Below the header is a navigation link '← Back'. The main heading is 'Client Link Request Details'. The details are presented in a list of key-value pairs:

- Link Id: 209
- Customer Registration Number:
- Customer Name: MYAH LEMKE
- Tax Type: CAT
- Date Submitted: 24-01-2025
- Link Request Expiry Date: 23-02-2025
- Link Request Status: PENDING

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:

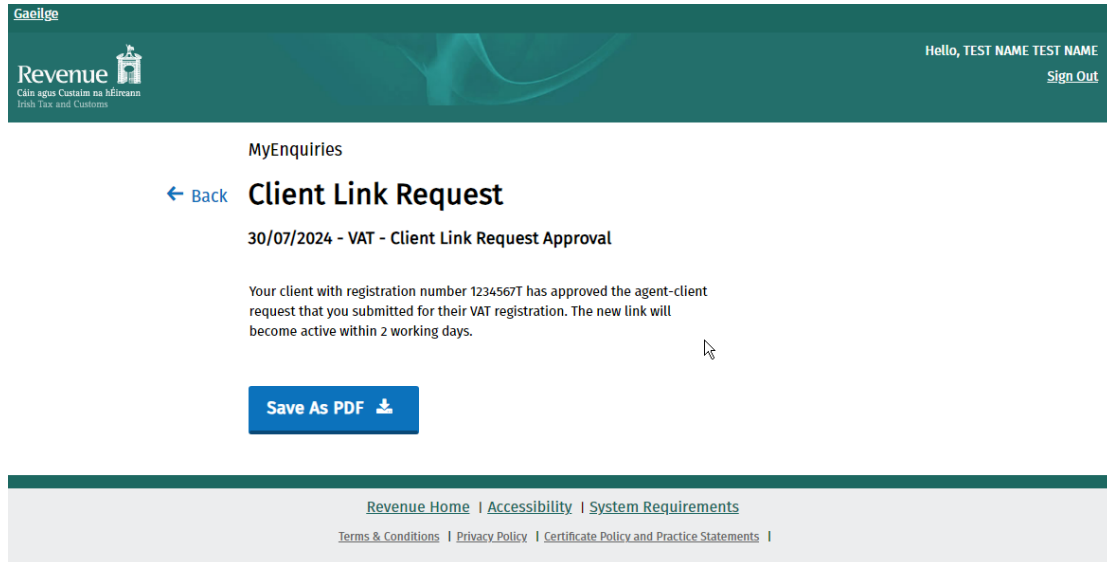


Figure 15: Client Link Request Approval message

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

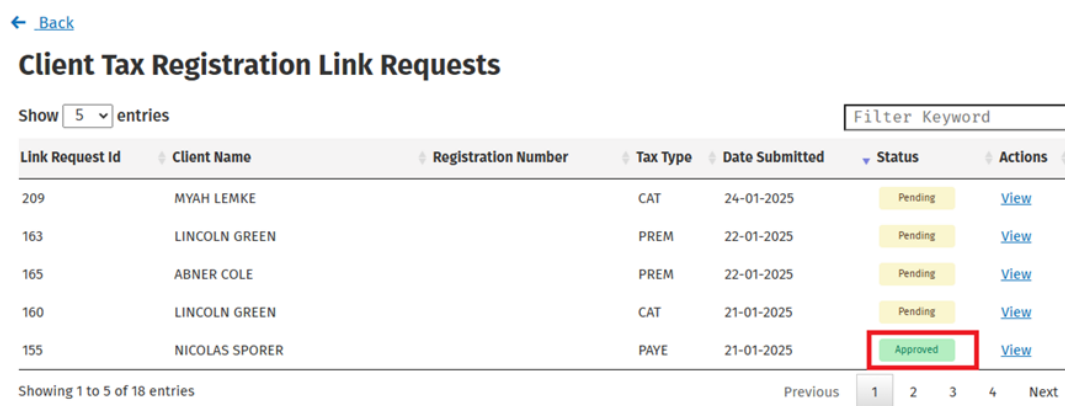
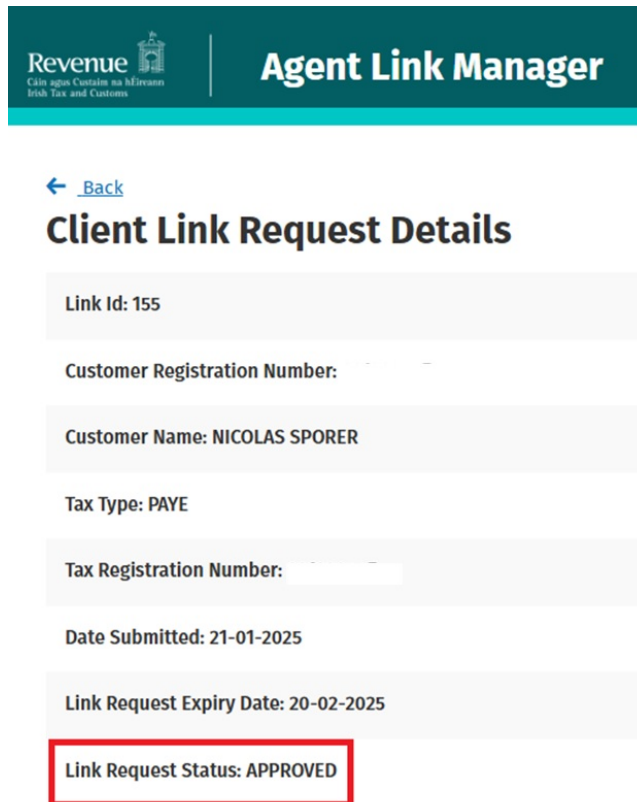


Figure 16: Client Link Requests dashboard - Approved Link

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:



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Agent Link Manager

[← Back](#)

Client Link Request Details

Link Id: 155

Customer Registration Number: [REDACTED]

Customer Name: NICOLAS SPORER

Tax Type: PAYE

Tax Registration Number: [REDACTED]

Date Submitted: 21-01-2025

Link Request Expiry Date: 20-02-2025

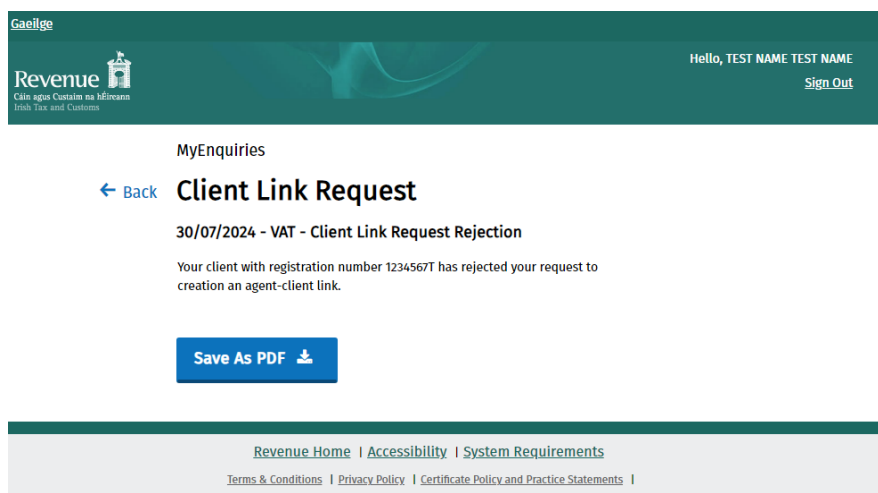
Link Request Status: APPROVED

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):



Gaeilge

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs


Hello, TEST NAME TEST NAME
[Sign Out](#)

MyEnquiries

[← Back](#) **Client Link Request**

30/07/2024 - VAT - Client Link Request Rejection

Your client with registration number 1234567T has rejected your request to creation an agent-client link.

[Save As PDF](#) 

[Revenue Home](#) | [Accessibility](#) | [System Requirements](#)
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy and Practice Statements](#) |

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:

| Link Request Id | Client Name | Registration Number | Tax Type | Date Submitted | Status | Actions |
|-----------------|----------------|---------------------|----------|----------------|----------|----------------------|
| 160 | LINCOLN GREEN | | CAT | 21-01-2025 | Rejected | View |
| 155 | NICOLAS SPORER | | PAYE | 21-01-2025 | Approved | View |
| 149 | EXAMPLE USER | | ELEV | 17-01-2025 | Approved | View |
| 111 | LINCOLN GREEN | | PAYE | 13-01-2025 | Approved | View |
| 113 | LINCOLN GREEN | | ELEV | 13-01-2025 | Pending | View |

Figure 19: Rejected status

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

| |
|--------------------------------------|
| Link Id: 160 |
| Customer Registration Number: |
| Customer Name: LINCOLN GREEN |
| Tax Type: CAT |
| Date Submitted: 21-01-2025 |
| Link Request Expiry Date: 20-02-2025 |
| Link Request Status: REJECTED |

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:

| Link Request Id | Client Name | Registration Number | Tax Type | Date Submitted | Status | Actions |
|-----------------|----------------------|---------------------|----------|----------------|----------|----------------------|
| 164 | MIRACLE JACOBS | | PREM | 22-01-2025 | Approved | View |
| 156 | MILLER LANGOSH | | CAT | 21-01-2025 | Approved | View |
| 159 | LINNIE UPTON | | PAYE | 01-01-2025 | Expired | View |
| 143 | MOSES RUNOLFSODOTTIR | | PREM | 16-01-2025 | Approved | View |
| 144 | MILLER LANGOSH | | PREM | 16-01-2025 | Approved | View |

Showing 6 to 10 of 37 entries

Previous 1 2 3 4 5 ... 8 Next

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.

Manage Tax Registrations

Manage Client Registrations
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

PAYE-Ind 09996454E
Jane Doe Manage Tax Registrati...
Manage

Register New Revenue Customer
You can now register new individuals, companies, partnerships and trusts with Revenue.
Register New Revenue Customer

You can also register new reporting entities.
Register New Reporting Entity

You can now register a company for the VATOSS Import Scheme
Register for Import Scheme

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.

eRegistration

Manage Your Tax Registrations and TAIN Links
Notes:
 You may add multiple requests to 'Your Requests' area.
 You will be brought back to this screen after completing each request form.
 Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

Registration Options

Income Tax - IT
 You are not linked to this tax Select Action >

Capital Acquisitions Tax - CAT
 You are not linked to this tax Select Action >

[Add and link to a new registration](#)
[Link and cease an existing registration](#)
[Link to and re-register a ceased registration](#)
[Link only to an existing 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".

Manage Tax Registrations

Manage Client Registrations
 Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

Select a tax type...
 Enter registration no.
 Enter name
 Select tax type...

Manage >

Register New Revenue Customer
 You can now register new individuals, companies, partnerships and trusts with Revenue.

Register New Revenue Customer

You can also register new reporting entities.

Register New Reporting Entity

You can now register a company for the VATOSS Import Scheme

Register for Import Scheme

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".

[Register an Individual](#)
[Register a Resident Company](#)
[Register a Partnership](#)
[Register a Trust](#)
[Register a Company in Liquidation](#)
[Register a Receiver](#)
[Register an Unincorporated Body](#)

Please note, online registration facilities for existing customers of Revenue are available via the 'TAIN Services' tab.

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.

The screenshot shows the 'eRegistration' interface for 'Customer Registration (1 of 4)'. A yellow warning box at the top states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, a note specifies: 'Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.' The user is prompted to 'Please select the registration you wish to create' with three radio button options: 'Income Tax', 'Pay As You Earn (PAYE)' (which is selected and highlighted with a red box), and 'Capital Gains Tax (CGT)'. A 'Please note' section contains a bullet point: 'Completion of this process will result in the customer being registered for PAYE. You will be identified as the linked agent for this PAYE registration.' Below this, a red-bordered box contains the text: 'The following information will be requested in relation to the customer being registered:'. A list of requirements follows, each with a green checkmark: 'Personal Public Service Number (PPSN)', 'Date of birth', 'Name and address details', 'Nationality and Garda National Immigration Bureau (GNIB) number incl. stamp number (where applicable)', and 'An 'Agent Link Notification' letter authorising this request'. At the bottom left is a 'Cancel' button, and at the bottom right is a 'Next' button with a right-pointing arrow.

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:

The screenshot shows the 'eRegistration' interface for 'Customer Registration (2 of 4) - Individual Details'. A legend indicates that an asterisk (*) denotes a required field. The form contains four input fields: 'PPS Number *' (text input), 'Gender *' (dropdown menu with 'Female' selected), 'Date of Birth *' (text input), and 'Nationality *' (dropdown menu with 'Ireland' selected). At the bottom left is a 'Cancel' button, and at the bottom right are 'Back' and 'Next' buttons with left and right arrows respectively.

Figure 27: PAYE Customer Registration 2 screen

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

eRegistration

Customer Registration (3 of 4) - Personal Details

* Denotes a required field

Name

Prefix Ms

Forename * Jane

Surname * Doe

Suffix Please Select..

Commonly known as

Private Address

Address Line 1 * 24 Main Street

Address Line 2 * Local town

Address Line 3 City

County/City * Dublin 1

Eircode

If the customer has a preference to receive correspondence in Irish, tick this box

Cancel Back Next

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:

eRegistration

Customer Registration (4 of 4) - Personal Contact Details

* Denotes a required field

Please supply your client's email address and either mobile or landline number.

Client email address * JaneDoe@email.com

Phone (STD Code and Number)

Mobile Contact Name

Mobile Number 0781234567

Fax (STD Code and Number)

Cancel Back Next

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:

eRegistration

Summary

Customer Registration Request (Individual)

PPS Number

Name MS Jane Doe

Gender Female

Date of Birth

Nationality Ireland

Personal Contact Details

Address Line 1 24 Main Street

Address Line 2 Local town

Address Line 3 City

Mobile Number 0781234567

Email Address JaneDoe@email.com

PAYE Registration Details

Registration Date 01/01/2024

Agent Link Authorisation Requested Yes

Correspondence Requested In Irish No

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:

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

RCT

TEST NAME TEST NAME

Register New Revenue Customer

You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

You can now register a company for the VATOSS Import Scheme

Figure 31: Manage Client Registrations screen

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

The screenshot shows the Revenue eRegistration interface. The header includes the Revenue logo and 'TAIN SERVICES'. The main content area is titled 'eRegistration' and displays 'Registration Options' for a client with ID 00001111N. The options listed are:

- Capital Acquisitions Tax - CAT**: Status: Active, Number: 00001111N, You are linked to this tax. Buttons: Cease Registration, Remove Agent Link.
- Capital Gains Tax - CGT**: You are not linked to this tax. Buttons: Select Action, Add and link to a new registration, Link only to an existing registration.
- Value Added Tax - VAT**: You are not linked to this tax. Button: Select Action.
- Employer (PAYE/PRSI)**: You are not linked to this tax. Button: Select Action.
- Corporation Tax - CT**: You are not linked to this tax. Button: Select Action.

On the right, there is a 'Your Requests (0)' section and a 'Submit' button at the bottom right with the text: 'You need to submit this request in order for this transaction to be processed.'

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:

The screenshot shows the Revenue eRegistration interface displaying a 'Request Confirmation' message. The message is highlighted with a red box and reads:

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Below the message, it states: 'Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.' It also includes a confirmation prompt: 'Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.' At the bottom, there are 'Back' and 'Confirm' buttons.

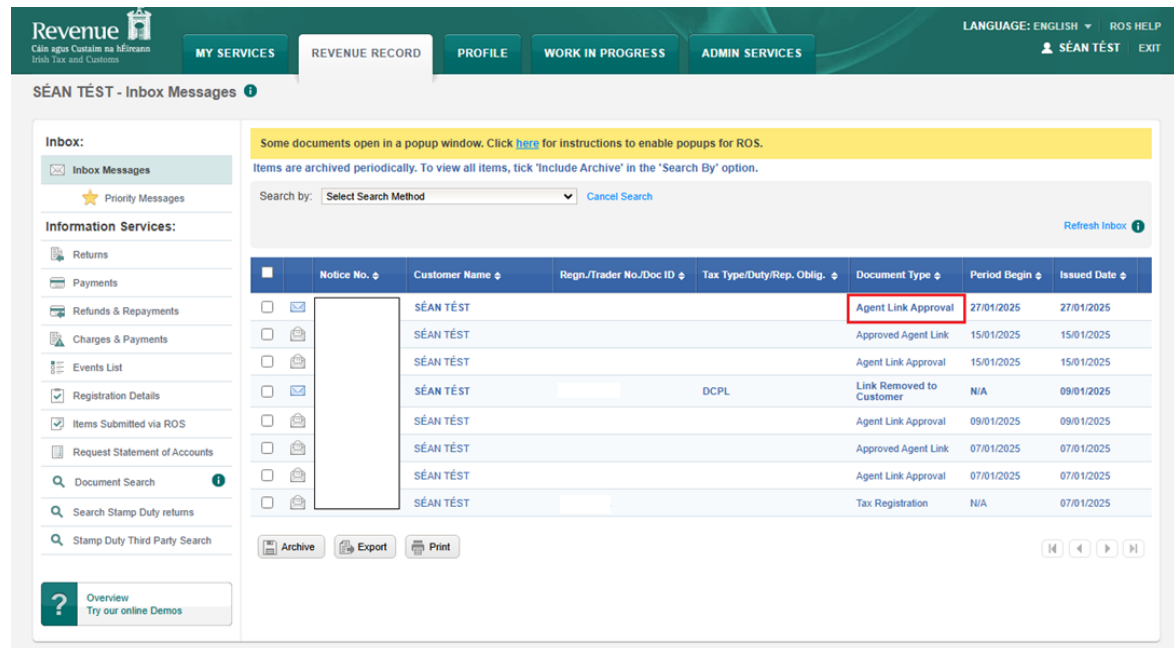
Figure 33: Agent Link Notification letter required

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).



The screenshot shows the Revenue ROS Inbox interface for user SÉAN TÉST. The interface includes a navigation menu on the left with options like 'Inbox Messages', 'Priority Messages', and 'Information Services'. The main area displays a table of messages with columns for Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row is highlighted with a red box, indicating a 'Agent Link Approval' document type.

| Notice No. | Customer Name | Regn./Trader No./Doc ID | Tax Type/Duty/Rep. Oblig. | Document Type | Period Begin | Issued Date |
|------------|---------------|-------------------------|---------------------------|--------------------------|--------------|-------------|
| | SÉAN TÉST | | | Agent Link Approval | 27/01/2025 | 27/01/2025 |
| | SÉAN TÉST | | | Approved Agent Link | 15/01/2025 | 15/01/2025 |
| | SÉAN TÉST | | | Agent Link Approval | 15/01/2025 | 15/01/2025 |
| | SÉAN TÉST | | DCPL | Link Removed to Customer | N/A | 09/01/2025 |
| | SÉAN TÉST | | | Agent Link Approval | 09/01/2025 | 09/01/2025 |
| | SÉAN TÉST | | | Approved Agent Link | 07/01/2025 | 07/01/2025 |
| | SÉAN TÉST | | | Agent Link Approval | 07/01/2025 | 07/01/2025 |
| | SÉAN TÉST | | | Tax Registration | N/A | 07/01/2025 |

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

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

myAccount

← Back **Enquiries Record**

Tax Reference Number Tax Reference Type CUST

This screen displays the enquiries you have submitted. Enquiries are dealt with by Revenue in date order and there is no need to further contact us on your open enquiry unless you have additional information to provide.

Response Times:
Response times are estimated based on the time taken to respond to other similar enquiries. The days to respond are calculated from the date the enquiry was raised. Response times may not be available for all of your enquiries.

Previous Enquiries [Archive Checked Enquiries](#) [View Archived Enquiries](#)

| Archive | ID Num | Date Raised | Relates to | Specifically | Reference | Response Time if available | Status | Flag |
|--------------------------|----------|------------------|---------------------|--------------|-----------|----------------------------|-------------------|------|
| <input type="checkbox"/> | 2501-498 | 2025/01/30 17:47 | Agent - Client Link | Request | | | Revenue Initiated | |
| <input type="checkbox"/> | 2501-448 | 2025/01/29 09:16 | Agent - Client Link | Approval | | | Revenue Initiated | |
| <input type="checkbox"/> | 2501-447 | 2025/01/29 | Agent - Client | Request | | | Revenue | |

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):

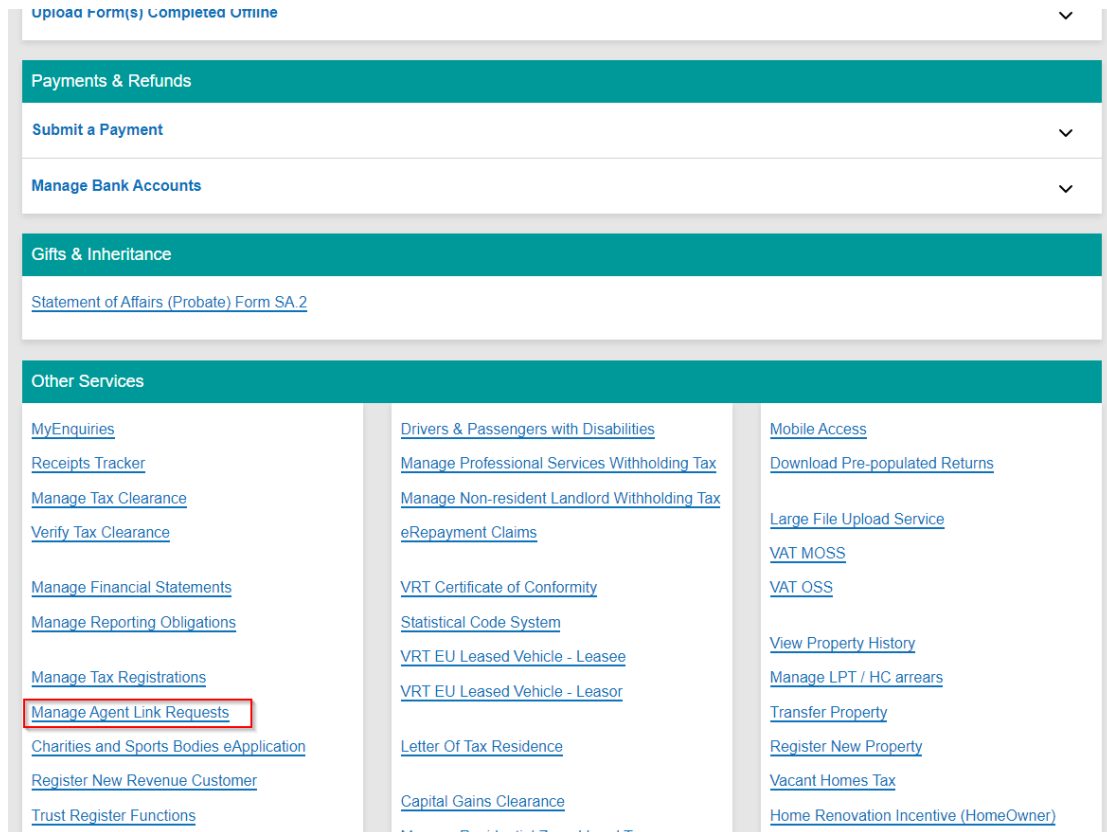


Figure 36: Manage Agent Link Requests for ROS customers

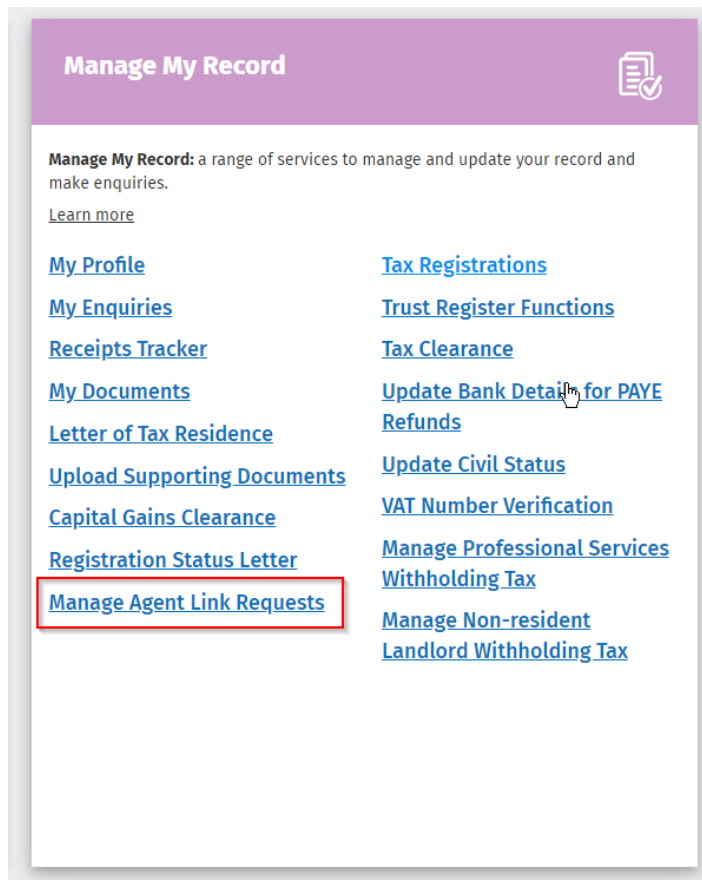


Figure 37: Manage Agent Link Requests for myAccount customers

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.

Agent Link Manager

Link Requests
The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

Agent Tax Registration Link Requests

Show entries Filter Keyword

| Link Request Id | Agent Name | Agent TAIN | Tax Type | Date Submitted | Status | Action |
|-----------------|-------------|------------|----------|----------------|----------|--------------------------------|
| 163 | Sample Text | 88907W | PREM | 22-01-2025 | Pending | Approve/Reject |
| 160 | Sample Text | 88907W | CAT | 21-01-2025 | Rejected | View |
| 111 | Sample Text | 88907W | PAYE | 13-01-2025 | Approved | View |
| 113 | Sample Text | 88907W | ELEV | 13-01-2025 | Pending | Approve/Reject |
| 115 | Sample Text | 88907W | CGT | 13-01-2025 | Rejected | View |

Showing 1 to 5 of 6 entries Previous Next

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).

The screenshot displays the Revenue Agent Link Manager interface. At the top left is the Revenue logo with the text 'Cúis agus Cúisín na Míreann' and 'Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is an information box titled 'Agent/advisor Authorisation' with a blue 'i' icon. The text inside reads: 'By accepting this link you are confirming that you authorise this agent to act on your behalf. This will give them access to your Revenue record, allow them to file tax returns on your behalf, and to make changes to your personal details including your bank account details. Please ensure you are aware of the agent's terms and conditions before approving this link.' Below the information box is the section 'Agent Link Request Details'. It contains several fields: 'Link Id: 14', 'Agent TAIN: 89262H', 'Agent Name: Tést Agént', 'Tax Type: CGT', 'Request Type: Register and Link', 'Date Submitted: 11-03-2025', 'Link Request Expiry Date: 10-04-2025', and 'Link Request Status: PENDING'. The 'PENDING' status is highlighted with a red box. At the bottom of the details section are two buttons: 'Approve Link Request' (dark blue) and 'Reject Link Request' (light blue), both highlighted with a red box.

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):

The screenshot displays the Revenue Agent Link Manager interface for an approved request. At the top left is the Revenue logo with the text 'Cúis agus Cúisín na Míreann' and 'Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is the section 'Agent Link Request Approved'. The text inside reads: 'You have approved the link with your agent.' followed by 'Revenue will notify your agent and the link will become active within 2 working days.' and 'As you now have approved a new agent to deal with Revenue on your behalf, please check your bank account details on file with Revenue are correct.' At the bottom of the section is a blue button labeled 'Return to Link Request Dashboard'.

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:

The screenshot shows the 'Agent Link Manager' interface. At the top left is the Revenue logo with the tagline 'Clear advice. Complete solutions. Making it easier to manage your business with HM Revenue & Customs'. The main header is 'Agent Link Manager'. Below the header is a 'Back' link. A blue box contains a 'Link Requests' section with an information icon and text: 'The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.' Below this is the title 'Agent Tax Registration Link Requests'. There is a 'Show 5 entries' dropdown and a 'Filter Keyword' search box. A table lists two requests. The first request has a status of 'Approved' (highlighted in a red box) and a 'View' link. The second request also has a status of 'Approved' and a 'View' link. At the bottom, it says 'Showing 1 to 2 of 2 entries' and has 'Previous', '1', and 'Next' navigation buttons.

| Link Request Id | Agent Name | Agent TAIN | Tax Type | Date Submitted | Status | Action |
|-----------------|-------------|------------|----------|----------------|----------|----------------------|
| 209 | Sample Text | 88907W | CAT | 24-01-2025 | Approved | View |
| 76 | Sample Text | 88907W | PREM | 08-01-2025 | Approved | View |

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:



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Irish Tax and Customs

Agent Link Manager

[← Back](#)

i Agent/advisor Authorisation

By accepting this link you are confirming that you authorise this agent to act on your behalf. This will give them access to your Revenue record, allow them to file tax returns on your behalf, and to make changes to your personal details including your bank account details. Please ensure you are aware of the agent's terms and conditions before approving this link.

Agent Link Request Details

| |
|---|
| Link Id: 9 |
| Agent TAIN: 89262H |
| Agent Name: Tést Agént |
| Tax Type: IT |
| Request Type: Register and Link |
| Date Submitted: 07-03-2025 |
| Link Request Expiry Date: 06-04-2025 |
| Link Request Status: APPROVED |

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):

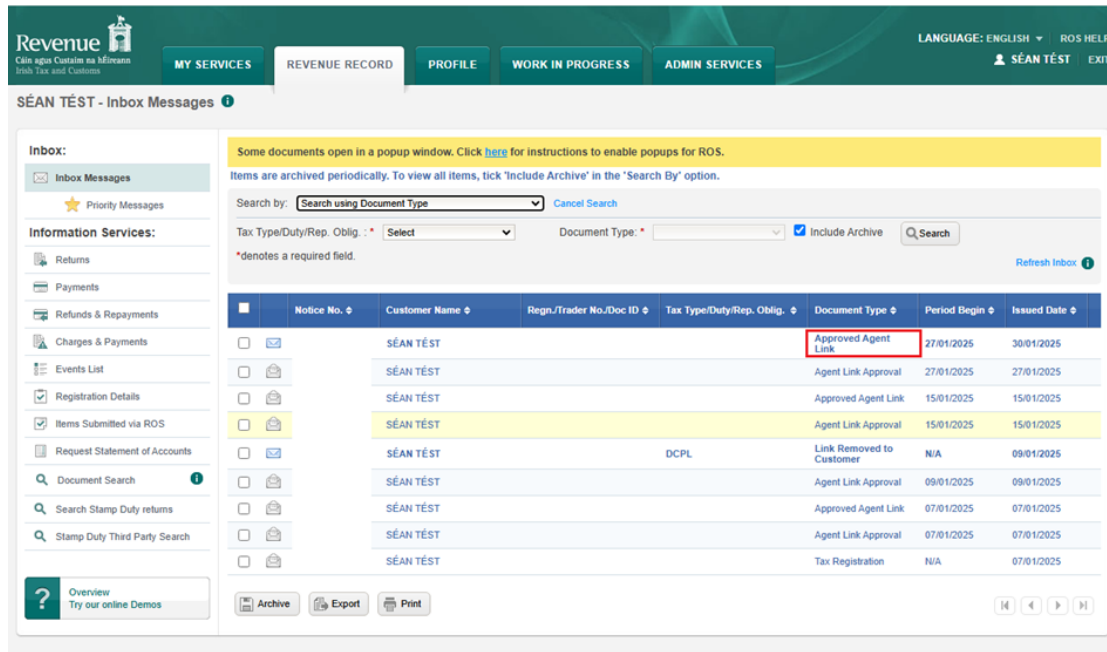


Figure 43: ROS Inbox notification of Approved Link Request

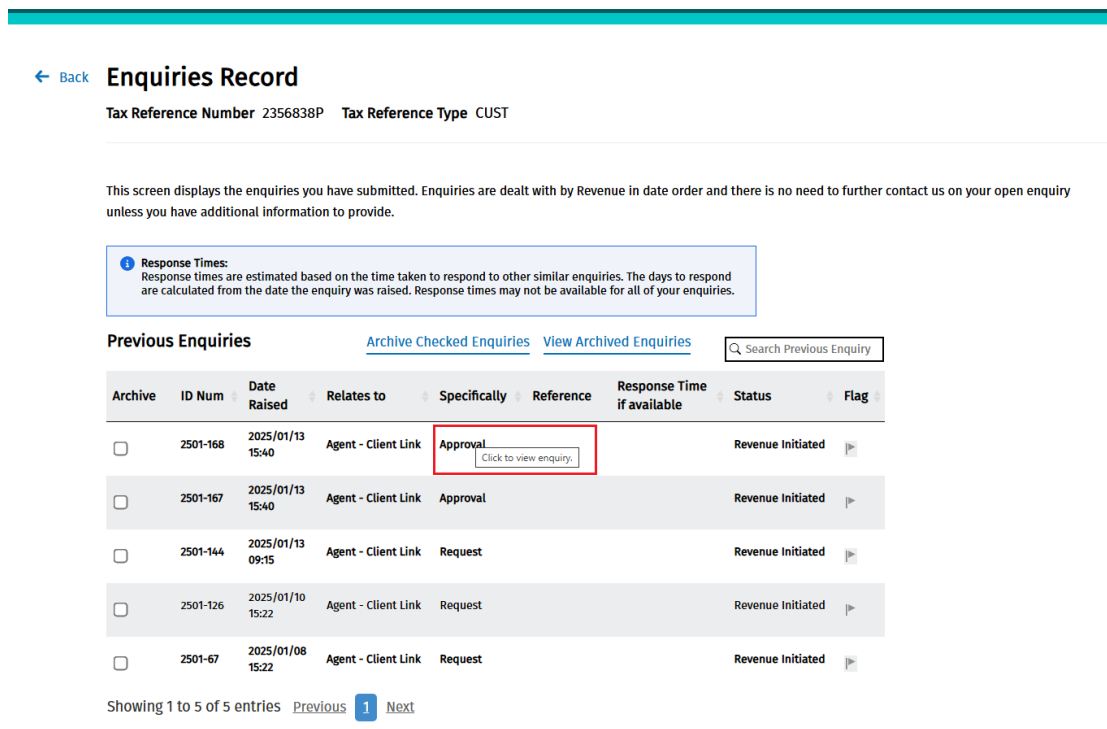


Figure 44: MyEnquiries notification of Approved Agent Link Request

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:

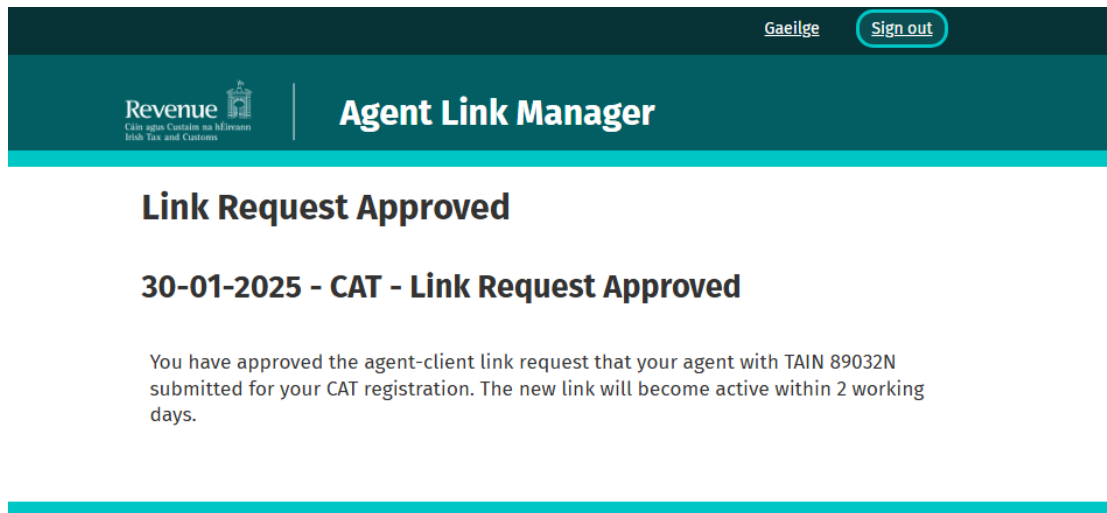


Figure 45: Confirmation message sent to ROS Inbox or MyEnquiries

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.

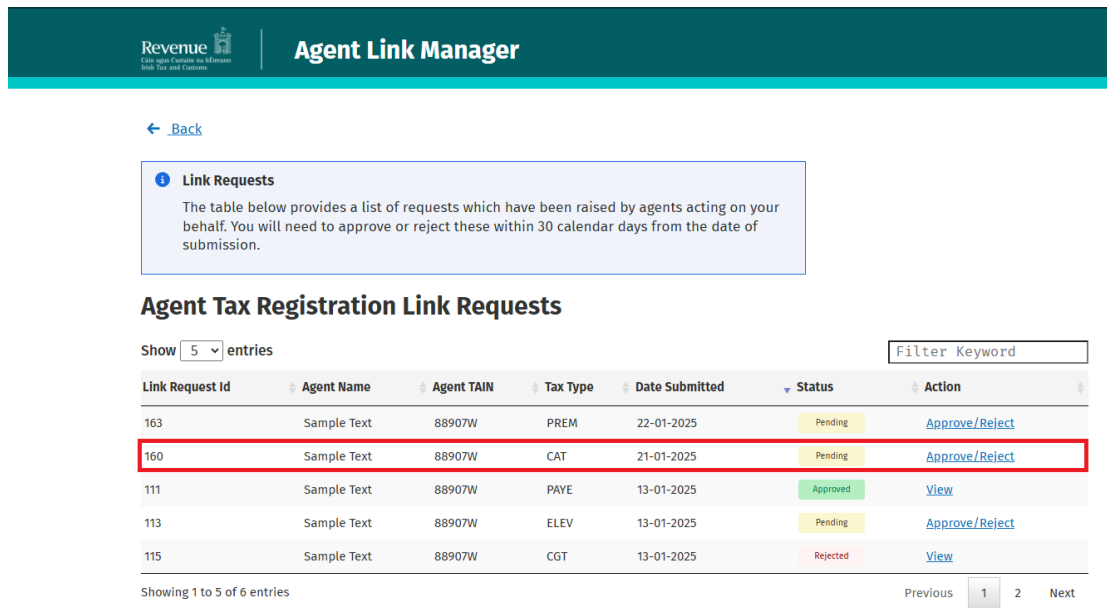


Figure 46: Approve or Reject view

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Irish Tax and Customs

Agent Link Manager

Agent/advisor Authorisation

By accepting this link you are confirming that you authorise this agent to act on your behalf. This will give them access to your Revenue record, allow them to file tax returns on your behalf, and to make changes to your personal details including your bank account details. Please ensure you are aware of the agent's terms and conditions before approving this link.

Agent Link Request Details

Link Id: 14

Agent TAIN: 89262H

Agent Name: Test Agent

Tax Type: CGT

Request Type: Register and Link

Date Submitted: 11-03-2025

Link Request Expiry Date: 10-04-2025

Link Request Status: PENDING

[Approve Link Request](#) [Reject Link Request](#)

Figure 47: Reject Link Request view

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

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Cain agas Cuntas na hÉireann
Irish Tax and Customs

Agent Link Manager

[← Back](#)

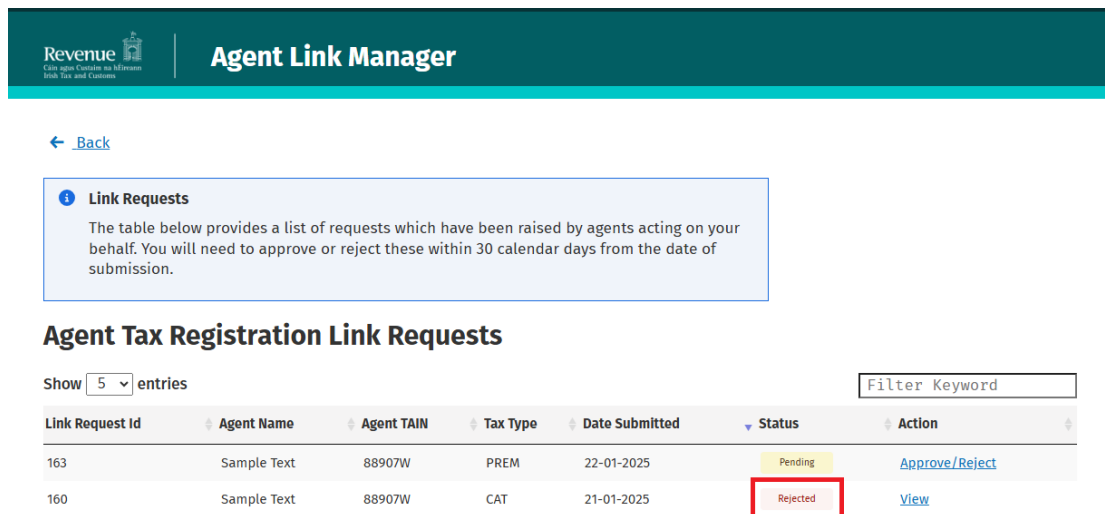
Agent Link Request Rejected

You have rejected the link with the agent.
Revenue will notify the agent that the request has been rejected.

[Return to Link Request Dashboard](#)

Figure 48: Link Request Rejected message

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



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Cúis agus Cúistiam na hÉireann
Irish Tax and Customs

Agent Link Manager

[← Back](#)

Link Requests

The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

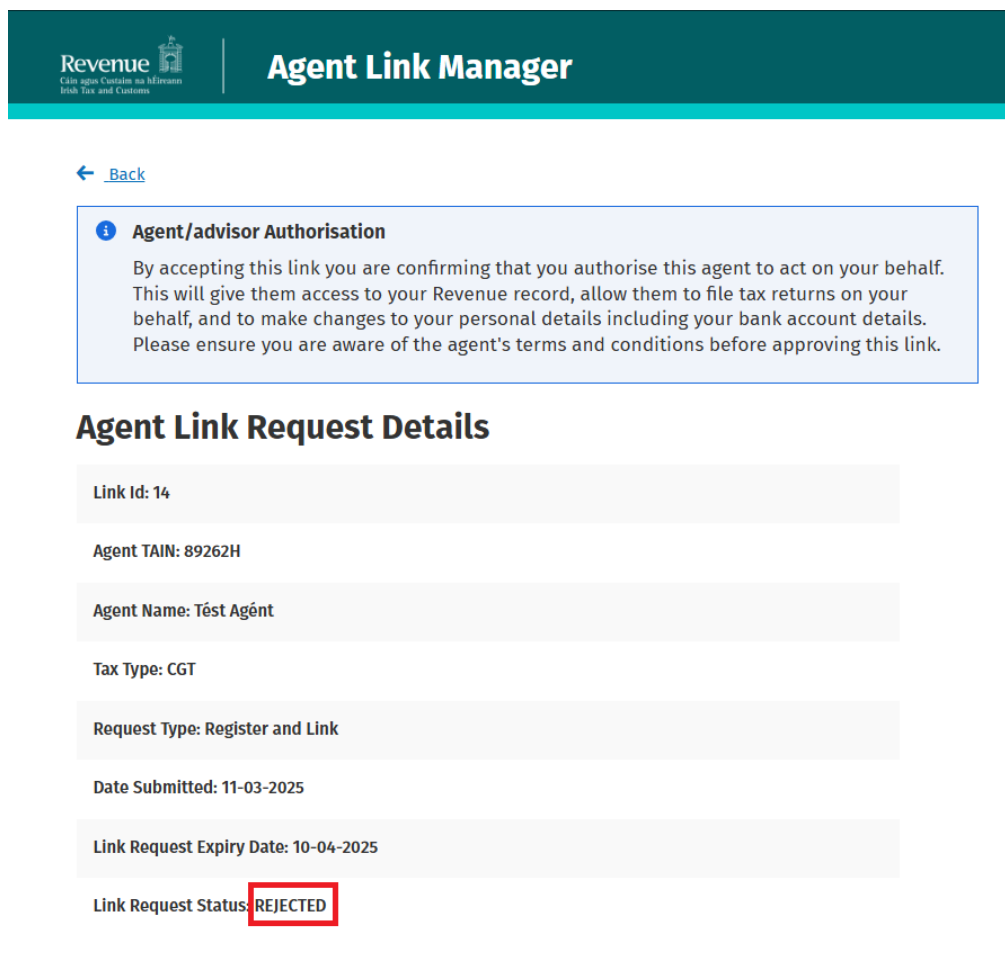
Agent Tax Registration Link Requests

Show entries Filter Keyword

| Link Request Id | Agent Name | Agent TAIN | Tax Type | Date Submitted | Status | Action |
|-----------------|-------------|------------|----------|----------------|----------|--------------------------------|
| 163 | Sample Text | 88907W | PREM | 22-01-2025 | Pending | Approve/Reject |
| 160 | Sample Text | 88907W | CAT | 21-01-2025 | Rejected | View |

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:



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Cúis agus Cúistiam na hÉireann
Irish Tax and Customs

Agent Link Manager

[← Back](#)

Agent/advisor Authorisation

By accepting this link you are confirming that you authorise this agent to act on your behalf. This will give them access to your Revenue record, allow them to file tax returns on your behalf, and to make changes to your personal details including your bank account details. Please ensure you are aware of the agent's terms and conditions before approving this link.

Agent Link Request Details

Link Id: 14

Agent TAIN: 89262H

Agent Name: Tést Agént

Tax Type: CGT

Request Type: Register and Link

Date Submitted: 11-03-2025

Link Request Expiry Date: 10-04-2025

Link Request Status: **REJECTED**

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](#)).

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Link, Tax and Customs

Agent Link Manager

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Link Requests

The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

Agent Tax Registration Link Requests


Show entries Filter Keyword

| Link Request Id | Agent Name | Agent TAIN | Tax Type | Date Submitted | Status | Action |
|-----------------|-------------|------------|----------|----------------|----------|--------------------------------|
| 109 | Tést Agént | 89032N | CAT | 13-01-2025 | Approved | View |
| 101 | Tést Agént | 89032N | PAYE | 10-01-2025 | Expired | View |
| 71 | Sample Text | 88907W | CGT | 08-01-2025 | Pending | Approve/Reject |

Showing 1 to 3 of 3 entries Previous Next

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):

**Agent Link Manager**

[← Back](#)

i Agent/advisor Authorisation

By accepting this link you are confirming that you authorise this agent to act on your behalf. This will give them access to your Revenue record, allow them to file tax returns on your behalf, and to make changes to your personal details including your bank account details. Please ensure you are aware of the agent's terms and conditions before approving this link.

Agent Link Request Details

| |
|--------------------------------------|
| Link Id: 9 |
| Agent TAIN: 89262H |
| Agent Name: Tést Agént |
| Tax Type: IT |
| Request Type: Register and Link |
| Date Submitted: 07-03-2025 |
| Link Request Expiry Date: 06-04-2025 |
| Link Request Status: EXPIRED |

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>.