

1 Who should sign the form

If the authority is for

Who signs the form

You

You. We need the name of the business in all cases unless this form is for your personal tax affairs

Partnership

The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own affairs

Trust

One or more of the trustees

Company

The secretary or other responsible officer of the company

2 What this authority means

• For matters other than VAT or Tax Credits

We will start sending letters and forms to your agent and give them access to your account information online. Sometimes we need to correspond with you as well as, or instead of, your agent.

For example, the latest information on what SA forms we send automatically can be found on our website, go to www.hmrc.gov.uk/sa/agentlist.htm or phone the SA Helpdesk on **0845 9 000 444**.

You will not receive your Self Assessment Statements of Account if you authorise your agent to receive them instead, but paying any amount due is your responsibility.

We do not send National Insurance statements and requests for payment to your agent unless you have asked us if you can defer payment.

Companies do not receive Statements of Account.

• For VAT and Tax Credits

We will continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent is able to submit VAT returns online on your behalf, you will need to authorise them to do so through our website. For joint Tax Credit claims, we need both claimants to sign this authority to enable HM Revenue & Customs to deal with your agent.

5 Where to send this form

When you have completed this form please send it to:

HM Revenue & Customs, CAA Team, Longbenton, Newcastle upon Tyne, NE98 1ZZ.

There are some exceptions to this to help speed the handling of your details in certain circumstances.

If this form:

- accompanies other correspondence, send it to the appropriate HM Revenue & Customs (HMRC) office
- is solely for Corporation Tax affairs, send it to the HMRC office that deals with the company
- is for a Complex Personal Return or Expatriate customer, send it to the appropriate CPR team or Expat team
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to that office.

3 How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

This authority does not allow your agent to request personal information held about you under the subject access provisions of the Data Protection Act 1998.

Further information can be found on our website, www.hmrc.gov.uk

4 Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax), please sign one of these forms for each.