

## Notes

### How we use your information

HMRC is committed to protecting the privacy and security of your personal information.

This authorisation covers acts under:

- UK General Data Protection Act (UK GDPR)
- Data Protection Act (DPA) 2018
- Commissioner's for Revenue and Customs Act (CRCA) 2005

For more information go to:

- [www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you](http://www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you)
- IDG40120 - Sharing information outside of HMRC: legal obligations: lawful disclosure under section 18 CRCA [www.gov.uk/hmrc-internal-manuals/information-disclosure-guide/idg40120](http://www.gov.uk/hmrc-internal-manuals/information-disclosure-guide/idg40120)

This authority allows us to exchange, amend and disclose information about you with your agent and to deal with them on matters within the responsibility of HMRC, as specified on this form.

HMRC is not responsible for how your agent uses or holds your personal information. You should contact your agent directly if you want more information.

### Who should sign this form

Please note the legal age for an individual to give consent is generally 13 years and above in England and Wales and 12 years and above in Scotland.

If the authority is for	Who signs the form
You, as an individual	You, for your personal tax affairs
A company	The secretary or other responsible officer of the company
A 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 tax affairs
A trust	One or more of the trustees

### Agent Government Gateway identifier

Agents can find their Agent Government Gateway identifier by logging on to HMRC online services for agents and selecting 'Authorise client' from the left hand menu.

The identifier will appear on the next screen under the title 'Agent identifier'.

### Other Agent Authorisation options

#### Temporary basis

Use form COMP1 to temporarily authorise an agent to act on your behalf if you're having a compliance check carried out. For more information go to [www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks](http://www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks)

#### High Income Child Benefit Charge

Use form CH995 to authorise an appointed tax adviser to deal with your High Income Child Benefit Charge affairs.

For more information go to

[www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995](http://www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995)

#### Tax credits and Child Benefit

Use form TC689 to authorise someone to act on your behalf for Tax Credit and Child Benefit matters. For more information go to

[www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689](http://www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689)

### Digital Services

You can also authorise your agent to act for you online using our digital services. For more information go to

[www.gov.uk/guidance/client-authorisation-an-overview](http://www.gov.uk/guidance/client-authorisation-an-overview)

### Where to send this form

Only send pages 1 and 2 to HMRC, do not send page 3.

Keep page 3 for your records.

When you've completed pages 1 and 2 of this form please send them to:

National Insurance Contributions and Employer Office

HM Revenue and Customs

BX9 1AN

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 HMRC office
- is solely for Corporation Tax Affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- 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 the office