

# 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   /   /