
Guidelines for Agents or Advisors acting on behalf of taxpayers

Part 37-00-04b

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Additional guidance for tax agents is available in the following manuals:

[Agents' guide to Collector General's office,](#)

[Revenue Technical Service,](#)

[Compliance Code for PAYE Taxpayers,](#)

[Code of Practice for Revenue Audit and other Compliance Interventions,](#) and

[Revenue referrals to Professional Bodies](#)

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1 Introduction

This manual outlines procedures for agents or advisors acting on behalf of taxpayers. It also provides guidelines for Revenue staff in dealing with agent/advisor and client links. Other manuals referenced above are also useful for agents/advisors acting on behalf of clients.

Agents and advisors are reminded to ensure that any advertising they issue, or statements on their website or correspondence, do not misleadingly convey to the public an endorsement, approval from and/or an association or link with Revenue. This may include, for example, the use of the Revenue logo or images/icons associated with the Government of Ireland alongside descriptions such as “approved tax agent” or “registered tax agent”.

Revenue does not operate any system for approving tax agents or advisors. The provision of a TAIN in conjunction with the completion of a client link form is the process by which an entity is authorised by a taxpayer to act as its agent or advisor. Similarly, a tax clearance certificate is confirmation from Revenue that the entity’s tax affairs are in order. Neither a tax clearance certificate nor a TAIN constitutes approval or an endorsement by Revenue of an entity’s conduct, experience or abilities and should not be represented as such.

The use of a TAIN gives intermediaries such as tax agents and other advisers access to functionality in ROS, including enabling practitioners to file returns, make payments, submit notifications or applications and submit enquiries on behalf of clients. While the TAIN has historically been understood as meaning a “Tax Agent Identification Number” and will continue to do so in the future; it has a second meaning as a “Transaction Advisory Identification Number”. This is in recognition of:

- the role of solicitors as intermediaries in processing “transactional” taxes for clients, and
- the need for solicitors to have access to and use the “TAIN” functionality in ROS for CAT online services and the eCG50.

Consequently, tax agents and advisors/intermediaries can use a TAIN both for a client’s entire tax obligations and/or for any transactional tax obligations for which the agent or advisor may be representing the client.

2 Tax Advisor Identification Number (TAIN)

For confidentiality reasons, Revenue can only provide details of a taxpayer’s affairs to an authorised person who is on record as the taxpayer’s agent or advisor.

An agent/advisor must have a TAIN – a Tax Agent Identification Number/Transaction Advisory Identification Number - before they can represent any Revenue customer.

2.1 To register as an intermediary in IOSS in Ireland, a person will need to apply for a TAIN first. Where a person has been issued with a TAIN they can apply to register as an intermediary for the IOSS through the VAT OSS section in ROS. A person registered as an intermediary under the IOSS will be issued with a unique identification number or ‘IN’ number identifying them as an intermediary for the purpose of the IOSS. This number along with the TAIN can be used to register clients for the IOSS. Additional information on IOSS is in the [IOSS manual](#).

3 How to apply for a TAIN

Revenue has a dedicated unit for TAIN applications. The contact details for this unit are as follows:

National TAIN Register
Office of the Revenue Commissioners,
P.O. Box 1,
Wexford.

E-mail: nationaltainregister@revenue.ie

Phone: (01) 738 3630

To apply for a TAIN, a tax agent/transaction advisor is asked to complete the [Application for a Tax Advisory Identification Number \(TAIN\)](#) and submit it, along with a signed client link form as per [Appendix 1](#), to the National TAIN Unit.

It is recommended that agents and advisors subscribe to Revenue's '[eBriefs](#) newsletter'. Subscribing means that agents and advisors will be kept up-to-date with the latest tax policy and operational information and guidance issued by Revenue.

On making an application for a TAIN, agents/advisors are asked to confirm that they have read the contents of the Manual, as it sets out the administrative basis for managing the agent/advisor relationships with clients.

Furthermore, agents and advisors are advised to read the manuals referenced on page 1 as additional guidance. In particular, the Tax and Duty Manual (TDM) [Revenue referrals to Professional Bodies](#) includes information about section 1078 of the Taxes Consolidation Act 1997 which provides for a penalty for 'Any person who knowingly aids, abets, assists, incites or induces another person to make or deliver any incorrect return, statement, or accounts in connection with any tax..'. The penalty can be €5,000 for a summary prosecution up to a maximum of €126,970 for an indictment, or a term of imprisonment, or both. Agents and advisors must ensure that their systems for reviewing and making claims, advising clients about their tax liabilities, storing receipts to verify claims, etc. must be accurate and up-to-date in accordance with the applicable legislative provisions.

4 Revenue's e-Registration facility

[eRegistration](#) is an online service from Revenue that enables agents/advisors who have registered for ROS to manage their clients' Revenue registrations and their client links. It can assist you in managing your client's business by enabling you to:

- register clients such as individuals, companies, partnerships, trusts, others, etc. under various tax types and reporting obligations (PAYE, Income Tax, VAT, Employers' PAYE/PRSI, CT, CAT, RCT, FATCA, AEOI, etc.),
- register customers who were previously unknown to Revenue under the PAYE taxhead to facilitate adding a job or pension through our Jobs and Pensions service;
- cancel/de-register clients under various tax types (Income Tax, VAT, Employers' PAYE/PRSI, CAT, RCT, and E-Levy),

- re-register previously ceased tax clients (**only** on the basis that an updated client permission is provided), and
- manage Agent/Advisor client links (register new links or cancel existing links).

If an agent/advisor is unable to use online services, you can submit

- an [Agent Link Notification](#) paper form or [Transaction Advisory Notification Link](#) paper form for business tax clients, or
- an [Authorisation Form PAYE A1](#) for PAYE clients.

The client concerned is notified directly by Revenue of any eRegistration transaction resulting in the creation or cancellation of an agent/advisor link with that client. Similarly, agents/advisors should be aware that a taxpayer can cease an agent/advisor link and remove an agent's/advisor's bank details from their own record. The agent/advisor will receive a notification of this cessation.

5 Agent/Advisor - client link

An [Agent Link Notification](#) or [Transaction Advisory Notification](#) must be completed for each individual client, accompanied by a letter from the agent/advisor on headed notepaper. Agents/Advisors must retain either a physical copy, or a scanned copy, of the signed mandate for a period of 6 years.

The notification must include the following information:

- Client's Name and Address
- Client's Tax registration number
- Details of the tax or taxes for which the agent/advisor is representing the client. Note for Employer (PAYE/PRSI), the capacity of the link is needed that is whether it is Payroll, Financial and Payroll, ERR or Global Mobility
- Agent's Tax Advisor Identification Number/ Advisor's Transaction Advisory Identification Number [TAIN]

This requirement does not apply where Tax Registration forms [TR1](#) and [TR2](#), containing the relevant agent's/advisor's details, have been completed and signed by the client.

Please note eRegistration is the fastest and most efficient method for agents/advisors to manage their clients' Revenue registrations and their agent/advisor - client links. **Paper registration forms will only be accepted where the applicant is non e-enabled. Information on how to set up eRegistration is available on [revenue.ie](#).**

6 Agent/client link for employer payroll clients

The [Agent Link Notification](#) includes a number of options for an agent to notify Revenue about his/her or its role in a client's payroll reporting (employer's PAYE/PRSI reporting). There are 4 options as below:

- Employer's PAYE / PRSI - (Financial, Payroll, ERR and Global Mobility agent)

- Employer's PAYE / PRSI - (Payroll agent)
- Employer's PAYE / PRSI - (ERR agent)
- Employer's PAYE / PRSI - (Global Mobility agent)

Employers can have up to four different agents on file for payroll activities. However, an agent type cannot be duplicated. For example, an employer cannot have a Payroll and ERR agent along with an ERR (only) agent.

Additional detail on the ROS permissions for these types of agents (compared to the Employer functions in ROS) is summarised at this [link](#).

An agent linked with a client as a 'financial' payroll agent has the permissions to carry out the full reporting, notifications, record updating, returns filing and payment filing requirements for that client. If a client approves the agent link for financial, payroll, ERR and global mobility, it gives permission to Revenue to take instruction from the agent to act on the client's behalf in respect of all of these functions, including the filing of ERR and SARP returns.

Note: non 'Financial' agents must apply to Revenue for the payroll, ERR or Global Mobility agent permissions they require under their existing TAIN.

An agent linked with a client as a 'payroll' agent, can report payroll only, that is to drawdown RPN instructions and submit payroll only. If an agent has an existing 'payroll' only link with an employer client and requires additional permissions such as ERR reporting or Global Mobility, the agent must cancel their existing permissions with the employer client and re-apply for the Payroll and the additional permissions required (be that ERR or Global Mobility or both). There will be no loss of access to previous payroll records. A new signed agent/client link form must be uploaded with the request.

An agent linked with a client as an 'ERR' agent, can report expenses and/or benefits under the Enhanced Reporting Requirements. Further information is available in the Tax and Duty Manual [Part 38-03-33](#).

An agent linked with a client as a 'Global Mobility' agent, can file Forms SARP 1A and the SARP Employer Return through the eSARP Portal on ROS. Further information is available in the Tax and Duty Manual [Part 34-00-10](#).

7 Agent/client link for PAYE clients

Following a review of the A2 process, Revenue has decided that this facility is being withdrawn for any new clients who sign up to an agent with effect from 1st January 2025 and from existing clients before 31st December 2025. The A2 form can no longer be used to link to any client from 1st January 2025. An A1 form should be used to link any PAYE client up to the release of the e-linking enhancement due in Quarter 2 2025, after this date an A1 form may only be used to link to clients who are not registered for myAccount.

In joint assessed cases an agent cannot act for just one of the spouses, the agent must be linked to both spouses in order to act for the joint assessed couple.

8 Agent/client link for LPT clients

An agent can file LPT Returns and make LPT payments on a client's behalf where the agent has been authorised to do so. Agents must be authorised to act on behalf of their client for each property. It is not sufficient that the Agent is authorised to act on behalf of a client for LPT purposes, the Agent must be authorised in respect of each individual property. This requirement is in place to ensure data security is maintained in an active residential property market. The LPT charge is associated with the property, not the individual owner (client), therefore Revenue insist on authorisation to act on behalf of the client in respect of each property. Once the ownership of the property is confirmed the Agent link is put in place.

The Agent Link Notification LPT Form must be submitted for each client and the property details (property ID) of the property for which the agent is authorised to act must be specified. If there are a number of properties, the details should be provided on the bulk upload template.

9 Agent/client authorisation for the Revenue Technical Service or Other queries

A tailored agent/client authorisation form is available for agents submitting enquiries on behalf of clients to the Revenue Technical Service (RTS). This authorisation form allows Solicitors to use the MyEnquiries facility for submission of issues to the RTS but prevents the displacement of tax agents who act for the same client in respect of other taxes. This authorisation form, which must be signed by both client and Solicitor, is submitted along with the RTS query via the MyEnquiries facility. (See Appendix I of TDM [Part 37-00-00a](#)).


There may be instances, for example in a tax appeal, when a taxpayer appoints an expert, valuer or specialist advisor to represent his or her interests on a specific query or issue. Revenue is to be formally notified about the specialist's or expert's appointment **before** caseworkers can engage with the expert on the detail of the taxpayer's case. The 'RTS Authorisation' form should be used in these situations to advise Revenue about the appointment.

10 Agent/client link for IOSS clients


The process for linking an agent/intermediary to an Import One Stop Shop (IOSS) client for the VMSI taxhead, is slightly different to that which applies to other taxes. This reflects the fact that the clients who are required to appoint an Intermediary are not Irish resident taxpayers and do not have Irish Taxpayer Reference Numbers. The form that should be used to notify Revenue of an IOSS client is the [Import One Stop Shop \(IOSS\) Intermediary Link Notification](#).

The intermediary must submit a completed [IOSS Intermediary Link Notification](#) form to register a client.

For intermediaries who are ROS registered, the completed form should be submitted through 'MyEnquiries'. The category (**Enquiry relates to**) is 'VIES, Intrastat and Mutual Assistance (VIMA)' and the sub-category (**More specifically**) is 'OSS/IOSS - Agent /Intermediary Client Link'.

Enquiry relates to * 

VIES, INTRASTAT and Mutu ▾

More specifically * 

OSS/IOSS - Agent/Interme ▾

Figure 1 Submitting form through MyEnquiries

For intermediaries who are not registered on ROS, this can be submitted by email to ossnsd@revenue.ie.

An intermediary is required to complete and submit an Intermediary Link Notification form for each client that they wish to represent under the IOSS. Should an intermediary wish to register a number of clients at the one time, he or she may submit several Intermediary Link Notification forms in a single email to Revenue.

11 Submitting the agent/advisor link notification

The notification forms TR1, TR2, agent link notifications, authorisation Form PAYE A1, client link for LPT clients or IOSS Intermediary link, must be:

- **fully completed,**
- signed by both client and agent, and
- submitted to Revenue using one of the following channels
 - [eRegistration](#) facility (**this is the fastest, most efficient method**) or
 - [MyEnquiries](#) secure online service.

If submitting a TR1 or TR2 by post, the contact information is either:

- Business Registrations, Office of the Revenue Commissioners, P.O. Box 1, Wexford, or
- Office of the Revenue Commissioners, Large Corporates Division, Anne Street, Wexford, Y35 E29K (for LCD associated cases).

It should be noted that failure to

- complete the forms correctly, or
- upload the correct, signed and timely client permission,

will result in either a delay in establishing the requested client link or the subsequent suspension of the client link when reviewed.

12 Agent/advisor submissions of returns and/or claims on client's behalf

Agents/advisors submitting returns and claims on behalf of clients must ensure that they retain a record of the contact from the client in which he or she explicitly gives his or her permission for the submission of that return and/or claim.

The client link confirmation includes a declaration by the taxpayer that he or she is aware of his or her responsibility to maintain appropriate and adequate books and records, and to produce such documentation when requested by Revenue. Ideally, agents/advisors should ensure that they have or have seen the verified supporting documentation before submitting any claim/return.

The client link authorisation for PAYE cases includes the declaration by the client that he or she is aware that civil penalties and criminal sanctions can be applied 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. The client is declaring that he or she will provide details of all sources of income, and the necessary documentation to support any refund, credit claims or claims for allowances and reliefs made to Revenue on his or her behalf. The necessary documentation is to be retained by the taxpayer and/or agent for a period of 6 years and is required to be produced to Revenue on request.

13 Electronic signatures

Agents using electronic signatures for client links/approvals must ensure that potential clients are clearly advised about the terms and conditions involved in signing up as a client. Potential clients must be made aware that an agent:

- has access to their Revenue records.
- can submit claims on their behalf and can receive correspondence in relation to any claims submitted, and
- may, where the Form PAYE A2 was submitted prior to 31st December 2024, be authorised to receive refunds and deduct their fee from the refund claimed.

An electronic signature is acceptable once it conforms to the provisions of the Electronic Commerce Act, 2000. It is acceptable only if it is created by using a secure signature creation device or technology based on a qualified certificate that has been provided by an accredited certification service provider. The electronic signature created must be:

- uniquely linked to the signatory. (A mouse pad, keypad or stylus signature does not qualify as a digital signature.),
- capable of identifying the signatory. (An IP address and date stamp do not meet this requirement.),

- created using means that are capable of being maintained by the signatory under his/her sole control, and
- linked to the data to which it relates in such a manner that any subsequent change of the data is detectable.

As with written signatures, in all instances where an electronic signature is used, **agents should satisfy themselves that the signature is that of the actual client. The digital signature must be capable of being regarded and used as the legal equivalent of a written signature.**

14 Clients' bank details

Agents/Advisors should be aware of the following restrictions in relation to their clients' bank and contact details.

- Agents/advisors are not permitted to directly receive refunds in respect of their clients' business taxes.
- Agents/advisors representing PAYE (only) clients can receive refunds directly provided the correct mandate (Authorisation Form PAYE A2) is in place for those PAYE (only) clients by 31st December 2024 and for those clients only up until 31st December 2025, provided the customer does not update their bank details during that period. Where a customer updates their bank details between 1st January 2025 and 31st December 2025, the Agent/Advisor cannot change those bank details to their own Agent bank account regardless of whether an A2 form is on record from before 31st December 2024. From 1st January 2025, Agents/Advisors are not permitted to receive refunds into their bank account on behalf of PAYE clients who they have linked to after 1st January 2025. Note, however, where an agent is approved to act on behalf of one spouse or civil partner, in separate assessed or separate treatment cases only (as per Section 6), the agent can update that spouse's or civil partner's bank details **only**. In joint assessed cases an agent cannot represent just one of the spouses, and the agent must have a signed A2 form from both spouses in order to represent the joint assessed couple. An agent cannot update the bank account details of the other spouse/civil partner; except if the agent has a signed PAYE A2 mandate from the other spouse/civil partner.
- IOSS Intermediaries must use their own bank details.

15 Clients' contact details

- If a business taxes client has agreed to the input of the agent's/advisor's address on record, then the agent/advisor is taking on the responsibility of notifying the client about the change in bank or other details and must have appropriate governance processes in place. In these cases, a letter will be required from the client confirming their agreement to the input of the agent's/advisor's address.
- For PAYE (only) cases, the agent must ensure that the client's email is as provided by the client on the PAYE A1/A2 mandate. **Under no circumstances should either an agent's email address or a fictitious email address be entered on these forms.**
- OSS and IOSS Customers/Agents and Intermediaries must fully complete and keep their own and/or their clients' registration information (name, address, email address, bank details etc.) up to date on the EU Portal. This is a separate process to updating a client's ROS accounts/Local Tax Office for other national taxes.

16 Security and Privacy of client information

Agents/Advisors should be aware that they are taking on certain responsibilities when they are acting on behalf of a client. Accordingly, agents/advisors must ensure that they have appropriate internal processes in place to address any potential security risks.

Agents/Advisors must have a control framework in place to protect the security and privacy of client information in both paper and electronic formats. In particular, agents/advisors must ensure that they have processes in place to ensure that updates of bank account details purportedly communicated from clients are legitimate. As noted above, if a business taxes client has agreed that an agent/advisor can input the agent's/advisor's postal address on record, then the agent/advisor is taking on the responsibility of notifying the client about the bank details change.

It is imperative that agents/advisors ensure that appropriate procedures and security controls are in place, and that the agent/advisor and his/her staff follow these at all times. Inadequate internal controls can present opportunities for client records to be compromised.

As agents/advisors can access their client information from the client record screens in ROS, they **must never ask for nor use** their clients' own personal login MyAccount information or credentials to access a client's record.

17 Multiple/dual agent facility

In the case of Value-Added Tax (VAT) and Corporation Tax (CT), it is possible to have dual agents acting on behalf of a customer (on a specific tax registration number).

In the case of Employers' PAYE/PRSI (PREM), it is possible to have three different agents on file for payroll activities. This may be required where, for example, one agent is responsible for filing returns, another for making payments and another for ERR reporting. However, an agent type cannot be duplicated (as per paragraph 6 above).

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

[...]

21 Anti-Money Laundering (AML)

Anti-money laundering legislation applies to a number of different business sectors, including accountants, financial service businesses, estate agents and solicitors. The Department of Justice and Equality has a dedicated website at www.antimoneylaundering.gov.ie. Additional information about compliance with AML and the relevant competent authority for supervision of designated persons, including agents and advisors, is at www.amlcompliance.ie/tax-advisers-external-accountants/.

If an agent/advisor provides any of the following services

- tax advice
- tax returns
- book-keeping
- accounting services
- provision of assistance in the planning or execution of transactions for clients

and is not already regulated by a designated competent authority for anti-money laundering purposes, the agent/advisor falls under the supervision of the Anti-Money Laundering Compliance Unit of the Department of Justice.

AML legislation places a number of legal obligations on designated persons to guard against them being used for the purpose of money laundering or terrorist financing. AML regulations require tax repayment agents to carry out risk assessments, have the correct policies, controls and procedures in place, carry out appropriate staff training and provide registration information. Where, during the course of business, Revenue identifies breaches of the AML legislation we are obliged to report any such breaches to the relevant competent authority.

Appendix 1 – TAIN application form and client link notification/declaration forms

| | |
|---|--------------------|
| Application for a Tax Advisory Identification Number (TAIN) | (see paragraph 3) |
| Agent Link Notification | (see paragraph 5) |
| Transaction Advisory - Link Notification | (see paragraph 5) |
| Authorisation Form PAYE A1 | (see paragraph 7) |
| Agent Link Notification - Local Property Tax (LPT) | (see paragraph 8) |
| Agent Link Notification Form for RTS/Other Queries (see Appendices H and I of the TDM on The Revenue Technical Service) | (see paragraph 9) |
| Import One Stop Shop (IOSS) Intermediary Link Notification | (see paragraph 10) |
| Agent Authorisation for Phased Payment Arrangement | |

Appendix 2 – Useful information about ROS for agents/advisors

The **Online services** section of revenue.ie includes specific guidance to assist agents in using ROS. Specific information on [registration](#), [payroll](#), [updating client address](#), etc., is available.

There are some video resources that demonstrate some of the functionality in the Revenue Record in ROS. The link for agents/advisors is www.revenue.ie/en/online-services/support/help-guides/ros/revenue-record/agent-videos.aspx.

Appendix 3 – Additional information for IOSS intermediaries/agents

There are 3 possible forms for new intermediaries/agents to use to register in Ireland for OSS and/or IOSS. An agent may need to complete one, two or three forms as outlined below.

| Agent scenario | Forms needed | Other Actions Required to complete Process |
|---|--|--|
| I have a TAIN and I want to link OSS Clients. | Agent Link Notification | <ul style="list-style-type: none"> • OSS registration number required for client. OSS customers register themselves for OSS. • Businesses established in Ireland that want to pre-register for OSS may do so through the VAT OSS section of the “My Services” panel in their Revenue Online Service (ROS) account. • Businesses that are established outside of the EU with no fixed establishment within the EU can register for the Non-Union or Union scheme through the OSS Portal, link on Revenue.ie https://www.ros.ie/vatoss-web/vatoss.html selecting the Non-Union or Union scheme as appropriate. • A completed agent link form is required for each client and maybe lodged by customer or agent. The use of an agent is optional for OSS. • Customer/agent submits completed agent link form via MyEnquiries as per paragraphs 3 and 5 above. • Revenue, VIMA Customer Service Team will process the request. |
| I don't have a TAIN and I want to link new OSS Clients. | Application for a Tax Advisory Identification Number (TAIN) Agent Link Notification | <ul style="list-style-type: none"> • Agents must have a client registered for tax in Ireland in order to obtain a TAIN. Application process as per paragraph 3 above. • The OSS registration number is required for clients on the Agent Link Form. OSS Customers register themselves for OSS on the OSS Portal on Revenue.ie taking care to select the Union or Non-Union scheme. • A Completed Agent Client Link Form is required for each OSS client link thereafter. Select VMSI and specify OSS in the “other” field on the Agent link form. • Once the newly approved TAIN holder requests further client links to register their 2nd and subsequent OSS clients, Agent/ Client Link forms need to be emailed to ossnsd@revenue.ie • Revenue, VIMA Customer Service Team will process the request. |
| I have a TAIN | IOSS Intermediary Link | <ul style="list-style-type: none"> • Businesses/potential Intermediaries |

| Agent scenario | Forms needed | Other Actions Required to complete Process |
|--|--|---|
| and I want to Register as an intermediary. | <p>Notification</p> <p>Intermediary Client Link Form is available in 3 places, the OSS Registration portal, in the useful links of both the TAIN homepage and IOSS Preregistration page on Revenue.ie</p> | <p>established in Ireland that want to pre-register for IOSS may do so using the “TAIN Services” tab in ROS and clicking on the link “register for Import Scheme”.</p> <ul style="list-style-type: none"> • An agent becomes an intermediary when they obtain an Intermediary Number (IN no.) within the OSS Registration Portal. • The Intermediary registers IOSS clients through their ROS account, using “TAIN Services” tab, clicking on the link “register for Import Scheme”, and the option to register a customer appears. TAIN Number and IN number are required to complete the process. • Intermediary submits completed Intermediary Client Link Form as per paragraph 10 above. • A completed form is required for each Intermediary client link registration. IOSS registrations that require an Intermediary will not be approved without same. • Revenue, VIMA Customer Service Team will process the request. <p>Useful information on Intermediaries and limited use of an Agent for IOSS</p> <ul style="list-style-type: none"> • There must be a place of establishment in Ireland to register in Ireland as an Intermediary for IOSS. • Intermediaries are mandatory for 3rd country applicants of the IOSS scheme, (i.e. all non-EU countries except Norway). • Intermediaries are optional for EU applicants but where an Intermediary is appointed, they must supply their own Bank Details for payment of monthly IOSS liabilities. • EU based IOSS customers also have an option to appoint an agent for IOSS, in which case the liability for the return and payment remains with the IOSS customer. The EU customer registers for IOSS, the agent link process is similar to the first scenario outlined above. |
| I don't have a TAIN and I want to Register as an Intermediary. | <p>Application for a Tax Advisory Identification Number (TAIN)</p> <p>Agent Link Notification*</p> | <ul style="list-style-type: none"> • Agents must have a client registered for tax in Ireland in order to obtain a TAIN. Application process as per paragraph 3 above. <p>*If agent's first IOSS client is the agent's first ever client on record they must complete an agent link</p> |

| Agent scenario | Forms needed | Other Actions Required to complete Process |
|----------------|---|--|
| | IOSS Intermediary Link Notification | <p>form to be considered for a TAIN. Agents select VMSI and specify IOSS first client scenario in the “other” field on the agent link form.</p> <ul style="list-style-type: none"> Once established with a TAIN, an agent follows procedure above: I have a TAIN and want to Register as an Intermediary. |

Agents and or Customers must inform Revenue, via MyEnquiries or ossnsd@revenue.ie in writing when they no longer represent a client for OSS or IOSS. There is an automated deregistration facility available to Intermediaries in IOSS, the electronic record is sufficient in that instance.

Please note that use of MyEnquiries for the purposes of OSS and IOSS (VMSI Taxhead) is limited to customers with valid domestic business tax registrations only i.e. Income Tax/Corporation Tax, VAT Registrations.

The VMSI, VAT Member State of Identification Number is not recognised at present. MyEnquiries should be used where possible.