

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,](#)

[Case Working Manual for Compliance Interventions for PAYE Taxpayers,](#) 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.

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 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.

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 Unit

9-15 Upper O’Connell St.

Dublin 1

Email: NationalTAINregister@revenue.ie

Phone: (01) 865 5000

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.

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 (provided 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 our 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](#) or [Authorisation Form PAYE A2](#) 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 whether it is 'Payroll only' or 'Financial and Payroll'
- 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 PAYE clients

The process for linking an agent to a PAYE client is different to that which applies to other taxes.

There are 2 separate forms, [Authorisation Form PAYE A1](#) and [Authorisation Form PAYE A2](#). The key difference between the 2 forms is that the PAYE A2 authorises the agent to **directly** receive tax refunds on behalf of their (PAYE only) client.

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.**

A signed Form PAYE A1 or Form PAYE A2 authorises the linked agent to act for that client only, even in joint assessed cases. If an agent is seeking to represent both spouses, signed Forms PAYE A1 or PAYE A2 are required for both spouses. The client authorisation provided by a signed Form PAYE A1 or A2 remains in force for a maximum period of 4 years, unless Revenue is formally notified of its cessation by the client or agent earlier than that. [The submission of an updated Authorisation Form after 4 years will renew the authorisation.]

7 Agent/client authorisation for the Revenue Technical Service

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 Tax and Duty Manual [Part 37-00-00a](#)).

8 Submitting the agent/advisor link notification

The notification forms TR1, TR2, Authorisation Form PAYE A1 or Authorisation Form PAYE A2 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
- Large Cases Division Registration Unit, Office of the Revenue Commissioners, Ballaugh House, 73/79 Lower Mount Street, Dublin 2, D02 PX37 (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.

9 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 should 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 has been submitted, 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,
- capable of identifying the signatory,
- 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.

10 Clients' bank and contact 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. Note, however, where an agent is approved to act on behalf of one spouse or civil partner, the agent can update that spouse's or civil partner's bank details **only**. 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.
- Agents/advisors should ensure that verification procedures are in place to confirm that any requests they may receive for changes to their clients' bank details are genuine.
- If the 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 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.
- 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.

11 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 bank details updates purportedly communicated from clients are legitimate. As noted above, if a 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 both 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 clients' own personal login MyAccount information to access a client's record.

12 Dual agent facility

In the case of Employers' PAYE/PRSI (PREM), 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). This may be required where, for example, one agent is responsible for filing returns and the other for making payments.

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

[...]

Appendix 1 – Agent/Advisor client link declaration forms

[Agent Link Notification](#)

[Transaction Advisory - Link Notification](#)

[Authorisation Form PAYE A1](#)

[Authorisation Form PAYE A2](#)

Agent Link Notification Form for RTS/Other Queries

(see Appendices H and I of the TDM on [The Revenue Technical Service](#))

Appendix 2 – Useful information about ROS for agents/advisors

The Online Services section of revenue.ie includes some 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.