

## Guidelines for Agents and Customers regarding the Agent e-linking process

### Part 37-00-04c

Document created February 2025

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#### Summary

This manual contains information on the new e-linking process for both agents and customers.

Additional information relating to procedures for agents or advisors acting on behalf of taxpayers is available in the manual [Part 37-00-04b](#).

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## 1 Introduction

This manual outlines how the agent/client linking process functions in Revenue's systems. Previously, an agent/advisor required a customer to sign a consent form that was then uploaded to Revenue's systems to activate the linking process and a confirmation was sent to the taxpayer. There is a risk that bad actors could abuse this process resulting in the possibility that customers could be linked without necessarily knowing of or approving of that link.

With the new e-linking process the requirement and responsibility lie with the customer to approve the link request, providing greater security and transparency to both the agent and client.

This represents an enhancement to the agent linking process, involving an agent/advisor initiating the linking process online and their client separately actioning the request. The measure is an enhancement to digital security, which is a priority for Revenue to protect both practitioners and their clients from identity theft that can be used to alter bank details and misdirect repayments. Revenue has seen numerous attempts at this type of abuse.

The new Agent Link Manager application provides customers and their agents/advisors with a quick, secure, and cost-effective method to conduct their business electronically with Revenue. It allows agents/advisors and their clients functionality such as viewing and accepting or rejecting link requests. Customers without a ROS or myAccount registration will continue to be processed under the old linking rules, i.e., upon submission of the link request by the agent with an attached and signed "Agent/Advisor link notification" form.

This TDM (Tax and Duty Manual) is being made available in advance of the release of the new e-linking process to facilitate customers and agents/advisors in familiarizing themselves with the new application.

## 2 The Agent e-linking process

### 2.1 New e-linking paths for Agents/Advisors

To link to a new client and/or add a new tax registration type, the agent/advisor will continue to log into ROS using their own TAIN DigiCert.

#### 2.1.1 Agents/advisors linking to or adding a tax registration to an existing client who has a Revenue online registration

With the new approach, the agent/advisor continues in the traditional manner of adding a new tax registration in ROS using their own agent/advisor DigiCert.

The agent/advisor selects the client from the “Find Clients” section on the TAIN Services home page or searches for the client using the client’s existing tax registration number, or by viewing the full client list.

Figure 1: TAIN Services screen in ROS

Once the agent/advisor selects their client, they should go to “Manage Tax Registrations” in the “Other Services” section on their clients ROS page (see below Figure 2).

Figure 2: Manage Tax Registrations screen in ROS

The agent/advisor then selects the tax registration they wish to link to:

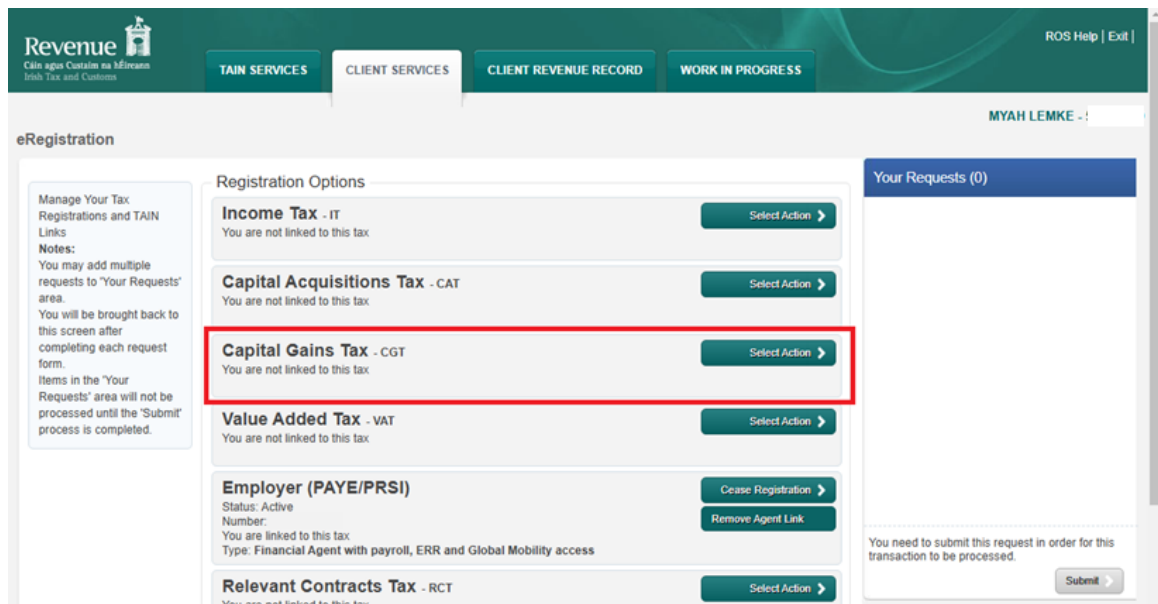


Figure 3: eRegistration screen showing Select Action

The agent/advisor clicks “Select Action” of the tax to be linked:  
(see Figure 4 below, the agent/advisor has selected registering and linking to a new tax registration - CAT):

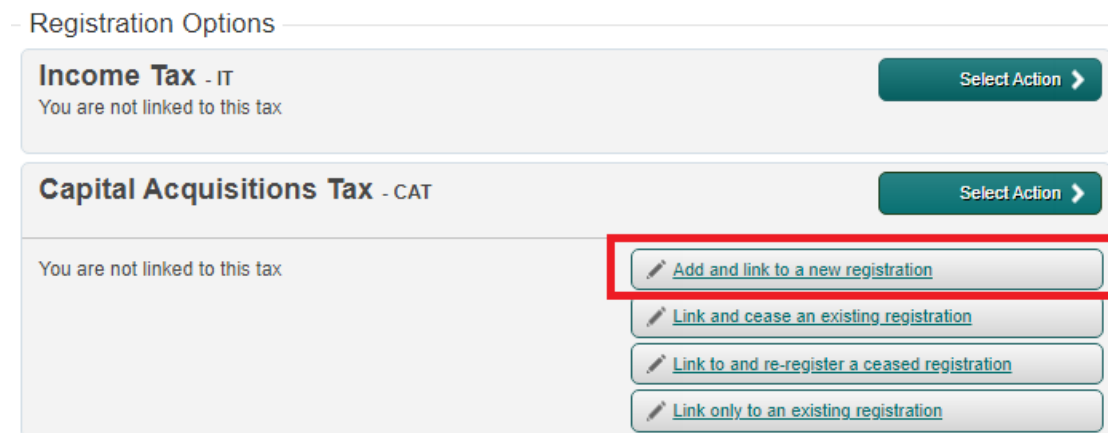


Figure 4: Registration Options

The “Add to Your Requests” button will need to be clicked as below:

eRegistration

CAT Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \* 01/09/2001

This date is set by default and cannot be changed

Cancel Add To Your Requests

Figure 5: Add to your requests screen

CAT will now be added to “Your Requests” and “Submit” can now be clicked:

eRegistration

Registration Options

Income Tax - IT  
You are not linked to this tax  
Select Action

Capital Acquisitions Tax - CAT  
Status: In Requests  
Select Action

Capital Gains Tax - CGT  
You are not linked to this tax  
Select Action

Value Added Tax - VAT  
You are not linked to this tax  
Select Action

Employer (PAYE/PRSI)  
Status: Active  
Number  
You are linked to this tax  
Type: Financial Agent with payroll, ERR and Global Mobility access  
Cease Registration  
Remove Agent Link

Relevant Contracts Tax - RCT  
You are not linked to this tax  
Select Action

Your Requests (1)

Register  
CAT  
Edit Cancel

You need to submit this request in order for this transaction to be processed.  
Submit

Figure 6: Your Requests screen in eRegistration

The Summary screen now displays the taxhead being registered:

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

Capital Acquisitions Tax Registration (New)

Registration Date 01/09/2001

Back Next

Figure 7: Summary screen in eRegistration

When the agent/advisor accesses the “Summary Screen” in ROS, they will no longer be required to generate a Client Consent letter if the client has an online registration in ROS or myAccount. A new message informs the agent that an Agent Link Authorisation Request has been submitted. Click “Next” to proceed:

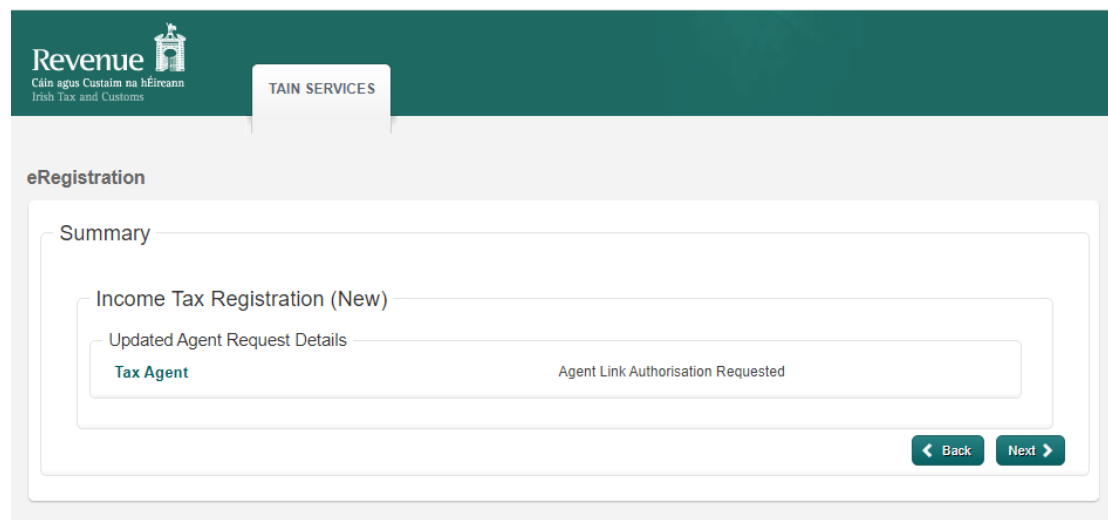


Figure 8: Agent Link Authorisation Requested screen

After clicking "Next", a screen in eRegistration (see Figure 9 below) explains the new agent-client link process which now requires the client to approve the proposed link before it can be registered in Revenue's systems. Upon submission of the Agent Link Request by the agent/advisor, the ROS client will receive a notification in their ROS Inbox and the myAccount client will receive a notification in their MyEnquiries.

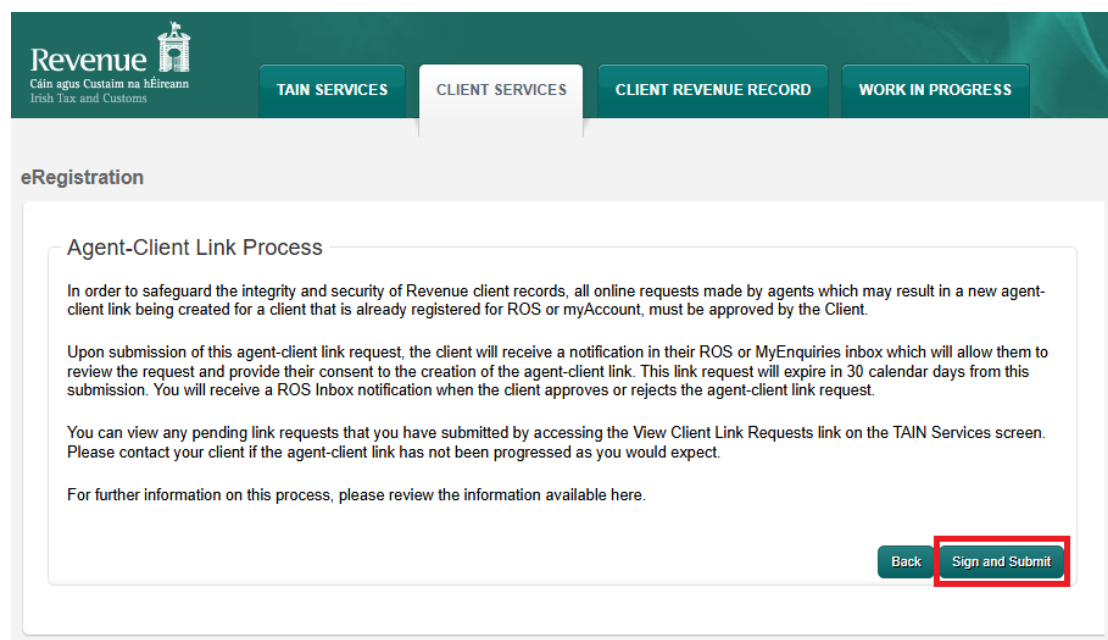


Figure 9: New agent/advisor Link screen

From this new informational screen, the agent/advisor will proceed through the “Sign and Submit” screen (as below):



If your **transaction** is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Figure 10: Sign & Submit screen

and “ROS Acknowledgement” screens in ROS (as usual).

You have just transmitted an Online Registration Return for your client which has been received by ROS.

You can access a copy of this transaction through your client's ROS Inbox by clicking on the Client Revenue Record tab above. A Receipt will be sent to your ROS Inbox as soon as this transaction has been processed by Revenue. To file another Return click on Client Services tab. To return to TAIN Services click on TAIN Services tab.

Please use the **Notice Number** below in any future correspondence or inquiry relating to this transaction.

Notice Number	5251939690F
---------------	-------------

eRegistration summary:

Action	Status	Comments
Register Capital Acquisitions Tax	Success	

To return to TAIN Services click on TAIN Services tab.

Figure 11: eRegistration acknowledgement screen



### 2.1.1.1 Agents/advisors and Pending Link Requests

Following the submission by the agent/advisor of the Link Request to the client, a pending link will be created which can be viewed by the agent through “View Client Link Requests” on the “TAIN Services” screen:

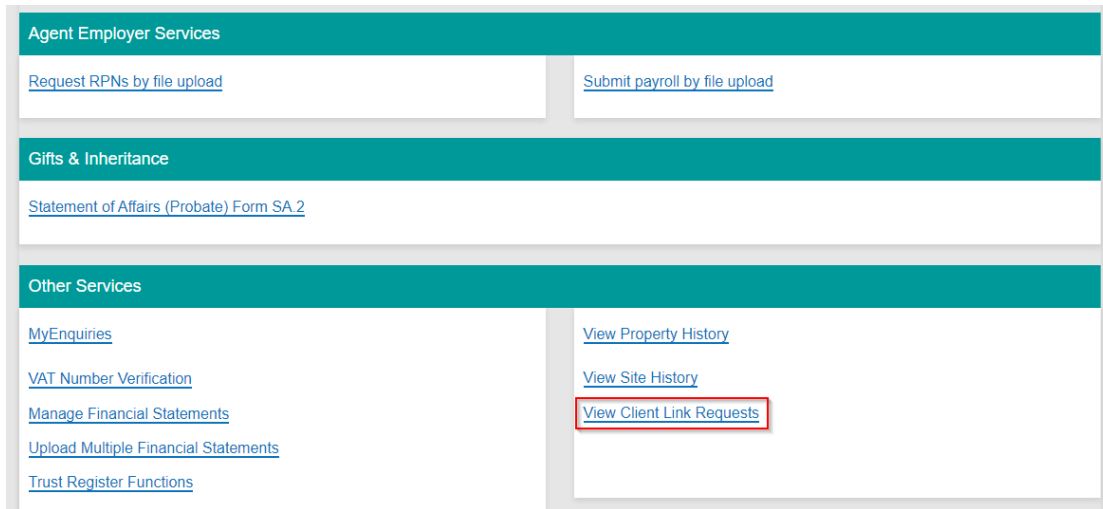


Figure 12: View Client Link Requests screen

The new Client Link Requests dashboard contains the detail of the pending Link Request such as the client name and registration number, the taxhead being linked to, date submitted, and status (see Figure 13 below).

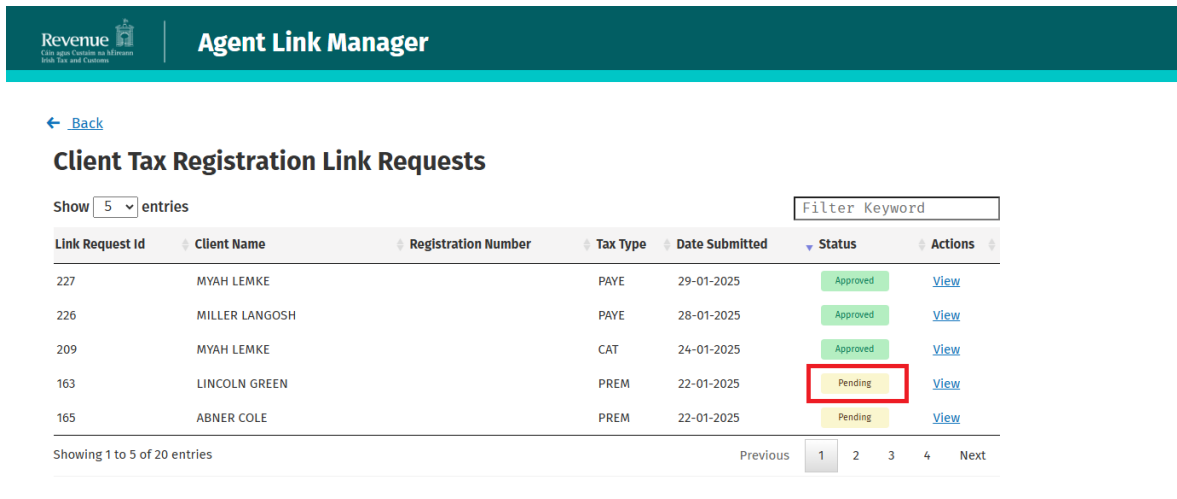
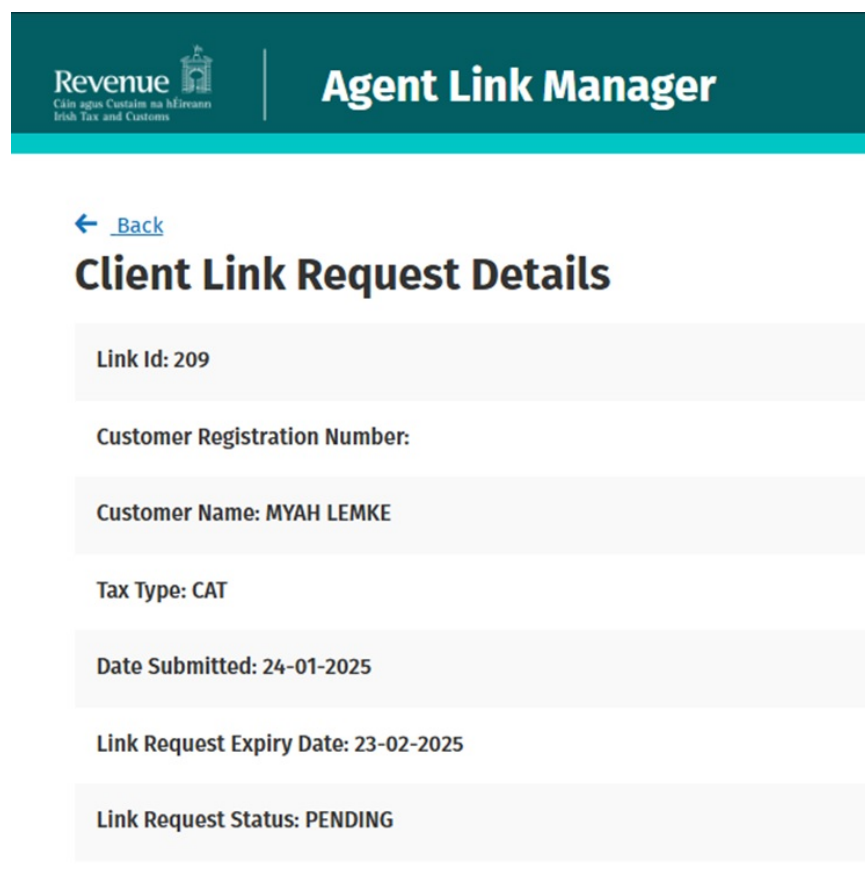


Figure 13: Client Link Requests dashboard screen – Pending Link

If the agent clicks on the “View” action for a pending request the following screen will be displayed:



The screenshot displays the 'Agent Link Manager' interface. At the top left is the Revenue logo with the text 'Cais agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo is the title 'Agent Link Manager'. Below the header is a navigation link '← Back'. The main heading is 'Client Link Request Details'. The details are presented in a series of light grey boxes with dark text:

- Link Id: 209
- Customer Registration Number:
- Customer Name: MYAH LEMKE
- Tax Type: CAT
- Date Submitted: 24-01-2025
- Link Request Expiry Date: 23-02-2025
- Link Request Status: PENDING

Figure 14: Pending Client Link Request

The pending link will remain at “PENDING” status until:

- It is Approved or Rejected by the client from the ROS Inbox notification/MyEnquiry sent to their ROS or myAccount, or by the client accessing the link request in the Agent Link Manager. The agent/advisor will receive a ROS notification when the client Approves or Rejects the request. If the pending link request is Approved, the information will be used to create the link in Revenue’s systems.
- If the pending link request is neither Approved nor Rejected, it will expire after 30 days.
- If a different agent/advisor submits a link request for the same taxhead as an existing request, and the customer Approves this new request, the original Link Request status is set to “Rejected”.

### 2.1.1.2 Agents/advisors and Approved Link Requests

When the client Approves the pending Link Request, this message will be received by the requesting agent/advisor to their ROS Inbox:

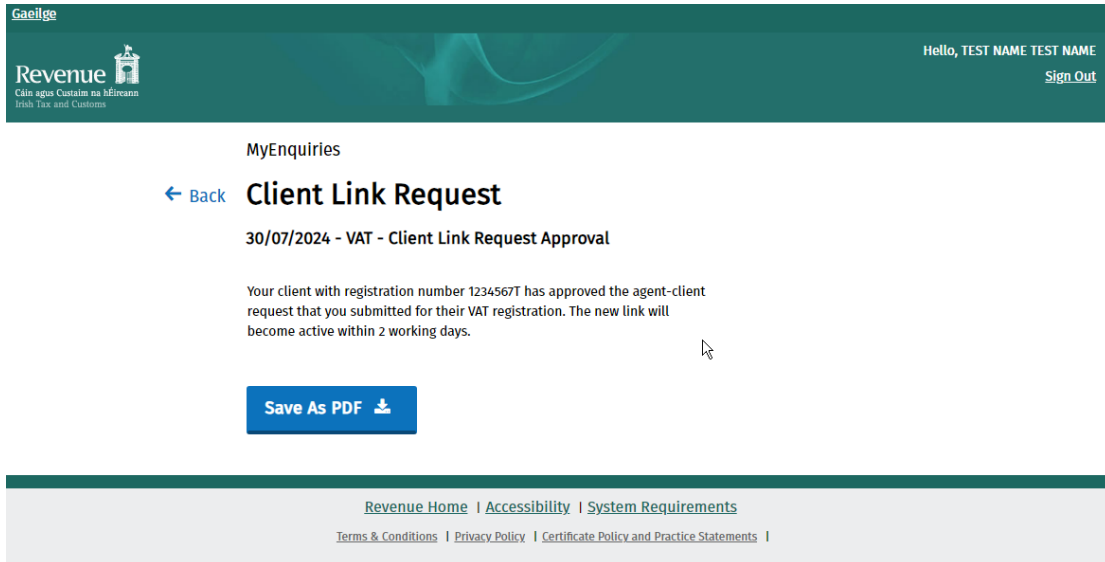


Figure 15: Client Link Request Approval message

When the client Approves a Link Request, the status of the pending request will be set to APPROVED and the contact will be closed.

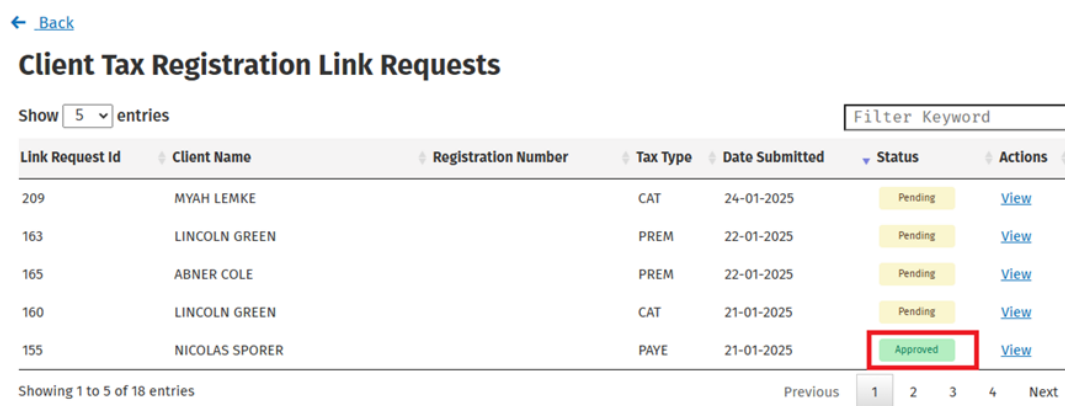


Figure 16: Client Link Requests dashboard - Approved Link

The Link Request details can be viewed but not actioned by clicking “View”, at any stage after the Link Request has been submitted by the agent/advisor:

The screenshot shows the Revenue Agent Link Manager interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right is the title 'Agent Link Manager'. Below this is a navigation link '← Back'. The main heading is 'Client Link Request Details'. The details are as follows:

- Link Id: 155
- Customer Registration Number: [Redacted]
- Customer Name: NICOLAS SPORER
- Tax Type: PAYE
- Tax Registration Number: [Redacted]
- Date Submitted: 21-01-2025
- Link Request Expiry Date: 20-02-2025
- Link Request Status: **APPROVED** (highlighted with a red box)

Figure 17: Client Link Request Approved view

A ROS Inbox notification/MyEnquiry will also issue to the client confirming the new link status.

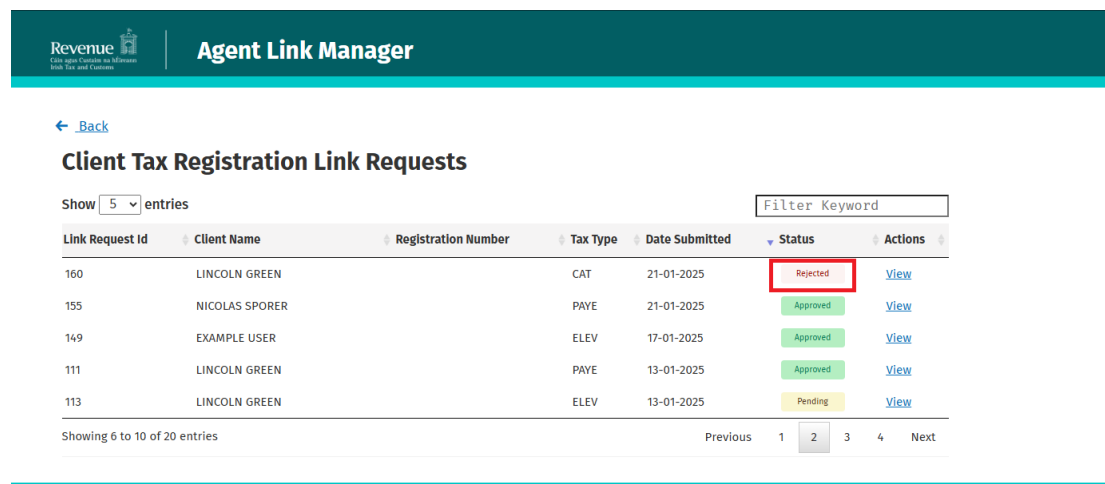
### 2.1.1.3 Agents/advisors and Rejected Link Requests

This is the message received by the agent/advisor if the client Rejects the Link Request (see below):

The screenshot shows the Revenue MyEnquiries interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right is the text 'Hello, TEST NAME TEST NAME' and a 'Sign Out' link. Below this is the heading 'MyEnquiries' and a navigation link '← Back'. The main heading is 'Client Link Request'. The date and subject are '30/07/2024 - VAT - Client Link Request Rejection'. The message text is: 'Your client with registration number 1234567T has rejected your request to creation an agent-client link.' Below the message is a 'Save As PDF' button with a download icon. At the bottom of the page are links for 'Revenue Home', 'Accessibility', 'System Requirements', 'Terms & Conditions', 'Privacy Policy', and 'Certificate Policy and Practice Statements'.

Figure 18: Client Link Request Rejection message

The status of the Link Request will be set to **REJECTED** in the Client Link Requests dashboard and the contact will be closed:



Revenue  
Client Link Requests to Revenue  
Link Tax and Customs

### Agent Link Manager

[← Back](#)

#### Client Tax Registration Link Requests

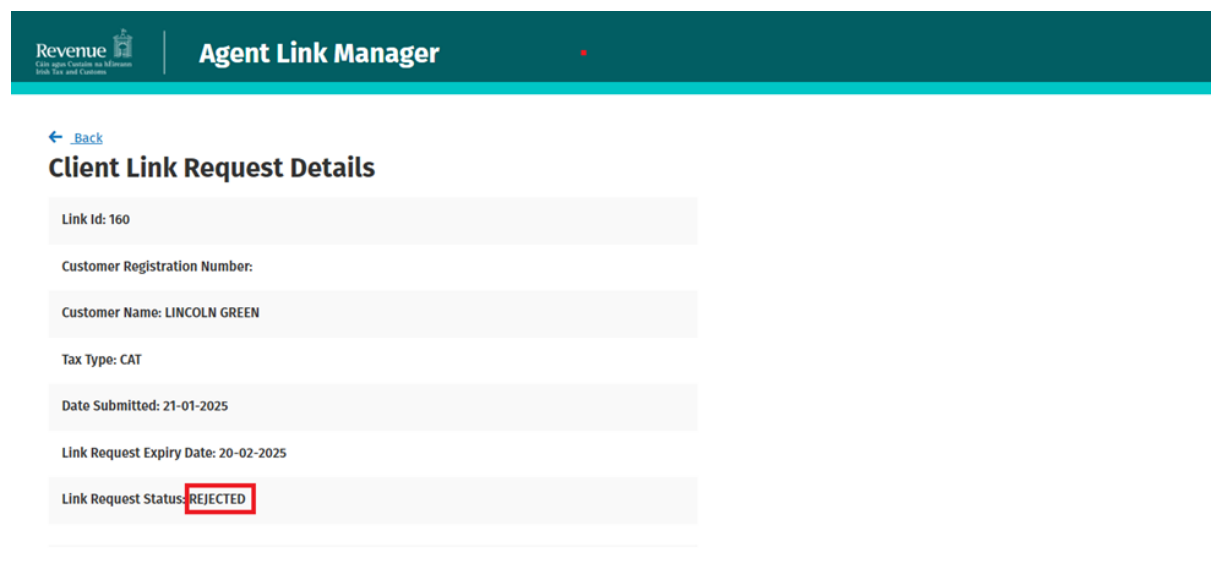
Show  entries

Link Request Id	Client Name	Registration Number	Tax Type	Date Submitted	Status	Actions
160	LINCOLN GREEN		CAT	21-01-2025	Rejected	<a href="#">View</a>
155	NICOLAS SPORER		PAYE	21-01-2025	Approved	<a href="#">View</a>
149	EXAMPLE USER		ELEV	17-01-2025	Approved	<a href="#">View</a>
111	LINCOLN GREEN		PAYE	13-01-2025	Approved	<a href="#">View</a>
113	LINCOLN GREEN		ELEV	13-01-2025	Pending	<a href="#">View</a>

Showing 6 to 10 of 20 entries Previous 1 2 3 4 Next

Figure 19: Rejected status

This is the Rejected message available to the agent/advisor upon clicking “View”:



Revenue  
Client Link Requests to Revenue  
Link Tax and Customs

### Agent Link Manager

[← Back](#)

#### Client Link Request Details

Link Id: 160

Customer Registration Number:

Customer Name: LINCOLN GREEN

Tax Type: CAT

Date Submitted: 21-01-2025

Link Request Expiry Date: 20-02-2025

Link Request Status: **REJECTED**

Figure 20: Client Link Request details - Rejected

The agent/advisor will have to resubmit the link request if the client informs them that the Link Request was rejected in error.

#### 2.1.1.4 Agents/advisors and Expired Link Requests

Link requests expire after 30 days, and the client will not be able to approve or reject them after this:

- the link request status will be set to EXPIRED,
- the contact will be closed, and
- a new ROS Inbox notification/MyEnquiry will be issued to both agent and client explaining that the link request has now expired.

The agent/advisor can see under their TAIN digicert that the Link Request that was sent to a prospective client has EXPIRED:

Link Request Id	Client Name	Registration Number	Tax Type	Date Submitted	Status	Actions
164	MIRACLE JACOBS		PREM	22-01-2025	Approved	<a href="#">View</a>
156	MILLER LANGOSH		CAT	21-01-2025	Approved	<a href="#">View</a>
159	LINNIE UPTON		PAYE	01-01-2025	Expired	<a href="#">View</a>
143	MOSES RUNOLFSDOTTIR		PREM	16-01-2025	Approved	<a href="#">View</a>
144	MILLER LANGOSH		PREM	16-01-2025	Approved	<a href="#">View</a>

Showing 6 to 10 of 37 entries

Previous 1 2 3 4 5 ... 8 Next

Figure 21: Expired Link Request view for agents/advisors

Since the client will not be able to approve or reject the link after this has occurred, the agent/advisor will have to resubmit the link request if they still wish to link to the client.

### 2.1.2 Agents/advisors linking to or adding a tax registration to a new client who has a Revenue online registration

Agents/advisors need to identify the customer they wish to link to using the “Manage Tax Registration” functions on the TAIN services home page.

Agents/advisors need to confirm:

- tax registration type, e.g., PAYE
- tax registration number
- name of client
- manage tax registration/reporting obligation.

**Manage Tax Registrations**

**Manage Client Registrations**  
Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations  Reporting Obligations

PAYE-Ind 09996454E  
Jane Doe Manage Tax Registrati...  
Manage

**Register New Revenue Customer**  
You can now register new individuals, companies, partnerships and trusts with Revenue.  
Register New Revenue Customer

You can also register new reporting entities.  
Register New Reporting Entity

You can now register a company for the VATOSS Import Scheme  
Register for Import Scheme

Figure 22: Manage Client registrations

When the agent/advisor selects the “Manage” option, they are then brought to their clients eRegistration screen. This is similar to Figure 3 in the previous example; however, the agent/advisor will be selecting a different option – in this case creating a link from the agent to their new clients existing tax registration.

**eRegistration**

**Manage Your Tax Registrations and TAIN Links**  
**Notes:**  
 You may add multiple requests to 'Your Requests' area.  
 You will be brought back to this screen after completing each request form.  
 Items in the 'Your Requests' area will not be processed until the 'Submit' process is completed.

**Registration Options**

**Income Tax - IT**  
 You are not linked to this tax Select Action >

**Capital Acquisitions Tax - CAT**  
 You are not linked to this tax Select Action >

Figure 23: Link to an existing tax registration screen

The linking process (e.g., sending an agent Link Request to the new client, etc.) then follows the same steps as outlined in [section 2.1.1](#).

### 2.1.3 Agents/advisors adding a new tax registration to a client who is not on Revenue's record.

Agents/advisors need to register the client they wish to link to in Revenue's systems using the "Manage Tax Registration" functions on the TAIN services home page and selecting "Register New Revenue Customer".

**Manage Tax Registrations**

**Manage Client Registrations**  
 Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations    Reporting Obligations

Manage >

**Register New Revenue Customer**  
 You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

You can now register a company for the VATOSS Import Scheme

Figure 24: Screen to Register new Revenue customer

This leads the agent/advisor to the eRegistration screen (see below) where they select "Register an Individual".

Please note, online registration facilities for existing customers of Revenue are available via the 'TAIN Services' tab.

Figure 25: Register an Individual screen

To register the new customer in the Revenue systems and create a link relationship, the agent/advisor first selects the tax type to which the client wishes to be registered, in this example PAYE.

The screenshot shows the 'eRegistration' interface for 'Customer Registration (1 of 4)'. A yellow warning box at the top states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, a note specifies: 'Electronic copies of signed letters must be in the tif, tiff or pdf format and be less than 5 megabytes in size.' The user is prompted to 'Please select the registration you wish to create' with three radio button options: 'Income Tax', 'Pay As You Earn (PAYE)' (which is selected and highlighted with a red box), and 'Capital Gains Tax (CGT)'. A 'Please note' section contains a bullet point: 'Completion of this process will result in the customer being registered for PAYE. You will be identified as the linked agent for this PAYE registration.' Below this, a red-bordered box contains the text: 'The following information will be requested in relation to the customer being registered:'. A list of requirements follows, each with a green checkmark: 'Personal Public Service Number (PPSN)', 'Date of birth', 'Name and address details', 'Nationality and Garda National Immigration Bureau (GNIB) number incl. stamp number (where applicable)', and 'An 'Agent Link Notification' letter authorising this request'. At the bottom left is a 'Cancel' button, and at the bottom right is a 'Next' button with a right-pointing arrow.

Figure 26: PAYE Customer Registration 1 screen

By selecting Next, the agent/advisor is led to the 2<sup>nd</sup> Customer Registration screen where they complete the personal details for the new client:

The screenshot shows the 'eRegistration' interface for 'Customer Registration (2 of 4) - Individual Details'. A legend indicates that an asterisk (\*) denotes a required field. The form contains four input fields: 'PPS Number \*' (text input), 'Gender \*' (dropdown menu with 'Female' selected), 'Date of Birth \*' (text input), and 'Nationality \*' (dropdown menu with 'Ireland' selected). At the bottom left is a 'Cancel' button, and at the bottom right are 'Back' and 'Next' buttons with left and right arrows respectively.

Figure 27: PAYE Customer Registration 2 screen



Agents/advisors then need to complete the following personal information for the new client:

The screenshot shows a web form titled "eRegistration" with a sub-header "Customer Registration (3 of 4) - Personal Details". A note states "\* Denotes a required field". The form is divided into two main sections: "Name" and "Private Address".

**Name Section:**

- Prefix: Ms (dropdown)
- Forename \*: Jane (text input)
- Surname \*: Doe (text input)
- Suffix: Please Select... (dropdown)
- Commonly known as: (text input)

**Private Address Section:**

- Address Line 1 \*: 24 Main Street (text input)
- Address Line 2 \*: Local town (text input)
- Address Line 3: City (text input)
- County/City \*: Dublin 1 (dropdown)
- Eircode: (text input)

At the bottom, there is a checkbox labeled "If the customer has a preference to receive correspondence in Irish, tick this box" which is currently unchecked. Navigation buttons include "Cancel", "Back", and "Next".

Figure 28: PAYE Customer Registration 3 screen

Selecting "Next" brings the agent/advisor to Screen 4 of the Customer Registration process to input the Personal Contact details of their new client:

The screenshot shows a web form titled "eRegistration" with a sub-header "Customer Registration (4 of 4) - Personal Contact Details". A note states "\* Denotes a required field" and "Please supply your client's email address and either mobile or landline number.".

The form contains the following fields:

- Client email address \*: JaneDoe@email.com (text input)
- Phone (STD Code and Number): (two text input fields)
- Mobile Contact Name: (text input)
- Mobile Number: 0781234567 (text input)
- Fax (STD Code and Number): (two text input fields)

Navigation buttons include "Cancel", "Back", and "Next".

Figure 29: PAYE Customer Registration 4 screen

Clicking “Next” again brings the agent/advisor to the Customer Registration Request screen which provides a summary of the new client details:

**eRegistration**

**Summary**

**Customer Registration Request (Individual)**

**PPS Number**

**Name** MS Jane Doe

**Gender** Female

**Date of Birth**

**Nationality** Ireland

**Personal Contact Details**

**Address Line 1** 24 Main Street

**Address Line 2** Local town

**Address Line 3** City

**Mobile Number** 0781234567

**Email Address** JaneDoe@email.com

**PAYE Registration Details**

**Registration Date** 01/01/2024

**Agent Link Authorisation Requested** Yes

**Correspondence Requested In Irish** No

Figure 30: Customer Registration Request summary

The e-linking process then continues as outlined in [section 2.1.1](#).

#### 2.1.4 Agents/advisors linking to a customer who has not registered for ROS or myAccount:

**Manage Tax Registrations**

**Manage Client Registrations**

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/had an existing tax number, incl. PAYE.

Tax Registrations  Reporting Obligations

RCT

TEST NAME TEST NAME

**Register New Revenue Customer**

You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

You can now register a company for the VATOSS Import Scheme

Figure 31: Manage Client Registrations screen

Enter in customer details and click “Manage” and select taxhead to be registered for this client:

The screenshot shows the Revenue eRegistration interface. The header includes the Revenue logo and 'TAIN SERVICES'. The main content area is titled 'eRegistration' and displays 'Registration Options' for a client with ID 00001111N. The options listed are:

- Capital Acquisitions Tax - CAT**: Status: Active, Number: 00001111N, You are linked to this tax. Buttons: Cease Registration, Remove Agent Link.
- Capital Gains Tax - CGT**: You are not linked to this tax. Buttons: Select Action, Add and link to a new registration, Link only to an existing registration.
- Value Added Tax - VAT**: You are not linked to this tax. Button: Select Action.
- Employer (PAYE/PRSI)**: You are not linked to this tax. Button: Select Action.
- Corporation Tax - CT**: You are not linked to this tax. Button: Select Action.

On the right, there is a 'Your Requests (0)' section and a 'Submit' button at the bottom right with the text: 'You need to submit this request in order for this transaction to be processed.'

Figure 32: Client eRegistration

When either of the “Select Action” options is clicked the following message appears letting the agent/advisor know that an ‘Agent Link Notification’ must be uploaded before the link request can be completed:

The screenshot shows the Revenue eRegistration interface displaying a 'Request Confirmation' message. The message is highlighted with a red box and reads:

**⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.**

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

Please confirm that the customer does not have an active or ceased registration for this tax before proceeding. This information will only be available to you online if you are already linked to the customer for this tax.

*Confirming a customer's eligibility for this request will help to ensure that your request is processed as expected. Requests deemed invalid will not be processed.*

Buttons: Back, Confirm

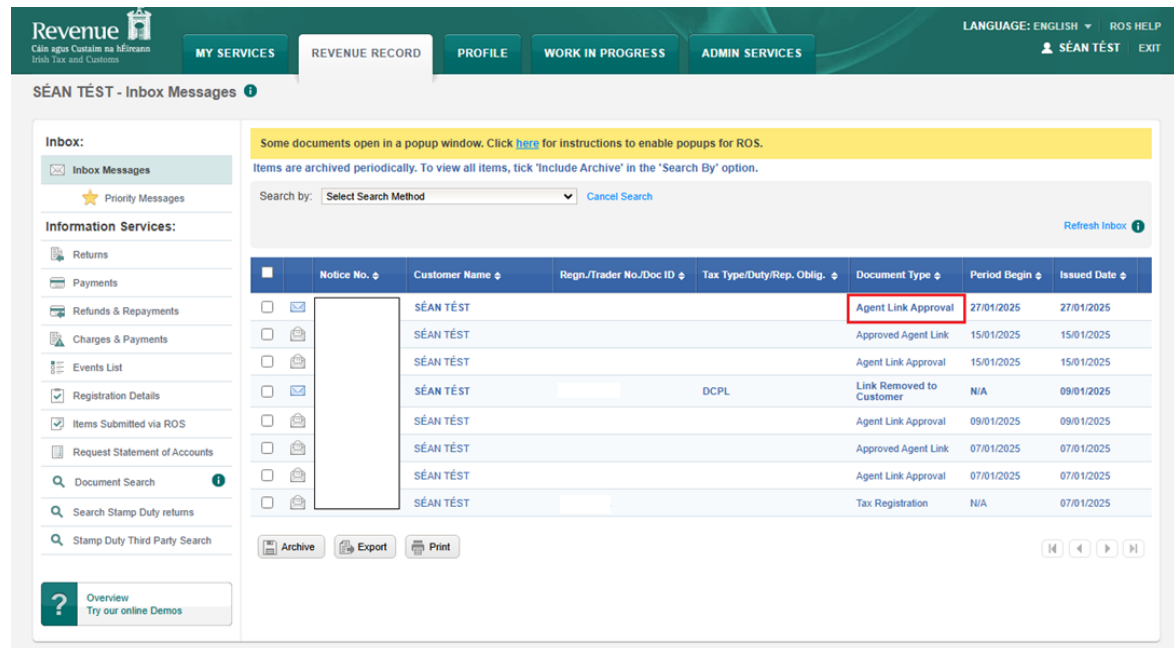
Figure 33: Agent Link Notification letter required

This screen above indicates that the client does not have an online presence on Revenue’s systems ROS or myAccount. The linking process continues as it did prior to the introduction of the new e-linking application.

## 2.2 Agent e-linking process for customers

### 2.2.1 Link Requests submitted by an agent/advisor to a customer

Online registered customers will be alerted by an email sent to their personal email address that they received new correspondence from Revenue. A ROS Inbox notification or MyEnquiry will be available to view informing the customer that they have an agent/advisor requesting to link or register them to a new or existing tax registration type, e.g., Income Tax, Capital Gains Tax (see screenshots below).



The screenshot shows the Revenue ROS Inbox interface for user SÉAN TÉST. The interface includes a navigation menu on the left with options like 'Inbox Messages', 'Priority Messages', and 'Information Services'. The main area displays a table of messages with columns for Notice No., Customer Name, Regn./Trader No./Doc ID, Tax Type/Duty/Rep. Oblig., Document Type, Period Begin, and Issued Date. The first row is highlighted with a red box, indicating a 'Agent Link Approval' message.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
	SÉAN TÉST			Agent Link Approval	27/01/2025	27/01/2025
	SÉAN TÉST			Approved Agent Link	15/01/2025	15/01/2025
	SÉAN TÉST			Agent Link Approval	15/01/2025	15/01/2025
	SÉAN TÉST		DCPL	Link Removed to Customer	N/A	09/01/2025
	SÉAN TÉST			Agent Link Approval	09/01/2025	09/01/2025
	SÉAN TÉST			Approved Agent Link	07/01/2025	07/01/2025
	SÉAN TÉST			Agent Link Approval	07/01/2025	07/01/2025
	SÉAN TÉST			Tax Registration	N/A	07/01/2025

Figure 34: New ROS Inbox notification showing Link Request from agent

The ROS Inbox message above, will have the Document Type “Agent Link Approval.”

**myAccount**

← Back **Enquiries Record**

Tax Reference Number  Tax Reference Type CUST

This screen displays the enquiries you have submitted. Enquiries are dealt with by Revenue in date order and there is no need to further contact us on your open enquiry unless you have additional information to provide.

**Response Times:**  
Response times are estimated based on the time taken to respond to other similar enquiries. The days to respond are calculated from the date the enquiry was raised. Response times may not be available for all of your enquiries.

**Previous Enquiries** [Archive Checked Enquiries](#) [View Archived Enquiries](#)

Archive	ID Num	Date Raised	Relates to	Specifically	Reference	Response Time if available	Status	Flag
<input type="checkbox"/>	2501-498	2025/01/30 17:47	Agent - Client Link	Request			Revenue Initiated	
<input type="checkbox"/>	2501-448	2025/01/29 09:16	Agent - Client Link	Approval			Revenue Initiated	
<input type="checkbox"/>	2501-447	2025/01/29	Agent - Client	Request			Revenue	

Figure 35: New MyEnquiry showing Link Request from agent

The MyEnquiry sent to myAccount customers as above, appears with a status of a Revenue Initiated “Request”.

Link Requests submitted by an agent/advisor via eRegistration will no longer automatically create the link unless the customer is not registered with ROS or myAccount (see [paragraph 3](#) below).

### 2.2.2 Agent Link Manager - Customer dashboard for ROS and myAccount

A new customer dashboard opens from the ROS Inbox notification or MyEnquiry sent which enables customers to review any pending Link Requests from an agent/advisor in a single place.

The customer dashboard is also accessible from the

- ROS “Other Services” screen, or,
- myAccount “Manage My Record” screen, by clicking “Manage Agent Link Requests” (see both figures below):

The screenshot shows a web interface for ROS customers. At the top, there is a dropdown menu labeled 'Upload Form(s) Completed Online'. Below this are three main sections: 'Payments & Refunds', 'Gifts & Inheritance', and 'Other Services'. The 'Other Services' section is expanded, displaying a grid of various service links. The link 'Manage Agent Link Requests' is highlighted with a red rectangular box. Other visible links include 'MyEnquiries', 'Receipts Tracker', 'Manage Tax Clearance', 'Verify Tax Clearance', 'Manage Financial Statements', 'Manage Reporting Obligations', 'Manage Tax Registrations', 'Charities and Sports Bodies eApplication', 'Register New Revenue Customer', 'Trust Register Functions', 'Drivers & Passengers with Disabilities', 'Manage Professional Services Withholding Tax', 'Manage Non-resident Landlord Withholding Tax', 'eRepayment Claims', 'VRT Certificate of Conformity', 'Statistical Code System', 'VRT EU Leased Vehicle - Lessee', 'VRT EU Leased Vehicle - Leasor', 'Letter Of Tax Residence', 'Capital Gains Clearance', 'Mobile Access', 'Download Pre-populated Returns', 'Large File Upload Service', 'VAT MOSS', 'VAT OSS', 'View Property History', 'Manage LPT / HC arrears', 'Transfer Property', 'Register New Property', 'Vacant Homes Tax', and 'Home Renovation Incentive (HomeOwner)'.

Figure 36: Manage Agent Link Requests for ROS customers

The screenshot shows the 'Manage My Record' section of the myAccount interface. The header is purple with the text 'Manage My Record' and a document icon with a checkmark. Below the header, there is a description: 'Manage My Record: a range of services to manage and update your record and make enquiries.' followed by a 'Learn more' link. A grid of service links is displayed below. The link 'Manage Agent Link Requests' is highlighted with a red rectangular box. Other visible links include 'My Profile', 'My Enquiries', 'Receipts Tracker', 'My Documents', 'Letter of Tax Residence', 'Upload Supporting Documents', 'Capital Gains Clearance', 'Registration Status Letter', 'Tax Registrations', 'Trust Register Functions', 'Tax Clearance', 'Update Bank Details for PAYE Refunds', 'Update Civil Status', 'VAT Number Verification', 'Manage Professional Services Withholding Tax', and 'Manage Non-resident Landlord Withholding Tax'.

Figure 37: Manage Agent Link Requests for myAccount customers

A customer can Approve or Reject a Link Request sent by the agent/advisor by accessing the customer-only Agent Link Manager dashboard through either:

- The ROS Inbox Link Request message/MyEnquiry, or
- the “Manage Agent Link Requests” option in ROS or myAccount.

This “Agent Link Manager” dashboard screen displays a table of agent Link Requests, each accompanied by a deadline date for required action. The customer can either Approve or Reject the agent Link Request using the action links. The agent/advisor name, TAIN number, and tax registration type are also displayed. The dashboard also shows existing links that no longer have a PENDING status.

**Agent Link Manager**

**Link Requests**  
The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

**Agent Tax Registration Link Requests**

Show  entries Filter Keyword

Link Request Id	Agent Name	Agent TAIN	Tax Type	Date Submitted	Status	Action
163	Sample Text	88907W	PREM	22-01-2025	Pending	<a href="#">Approve/Reject</a>
160	Sample Text	88907W	CAT	21-01-2025	Rejected	<a href="#">View</a>
111	Sample Text	88907W	PAYE	13-01-2025	Approved	<a href="#">View</a>
113	Sample Text	88907W	ELEV	13-01-2025	Pending	<a href="#">Approve/Reject</a>
115	Sample Text	88907W	CGT	13-01-2025	Rejected	<a href="#">View</a>

Showing 1 to 5 of 6 entries Previous   Next

Figure 38: Agent Link Manager dashboard

### 2.2.2.1 Customers and Pending Link Requests

When the customer clicks on one of the Pending entries they will be brought to the “Agent Link Request Details” screen where they can view additional details and approve or reject the Link Request if its status is PENDING (see below).

The screenshot displays the 'Agent Link Manager' interface. At the top left is the Revenue logo with the tagline 'Clár agus Cártaí na Míreann Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is an information box with a blue header 'Agent/advisor Authorisation' and an 'i' icon. The text inside reads: 'Allowing an agent/advisor to act on your behalf with Revenue can affect your tax and financial record. Tax agents may have the authorisation to:' followed by a bulleted list: '• update your record with their bank account details' and '• receive refunds on your behalf.' Below the information box is the section 'Agent Link Request Details' which lists the following information: Link Id: 209, Agent TAIN: 88907W, Agent Name: Sample Text, Tax Type: CAT, Date Submitted: 24-01-2025, Link Request Expiry Date: 23-02-2025, and Link Request Status: PENDING. At the bottom of this section are two buttons: 'Approve Link Request' (highlighted with a red border) and 'Reject Link Request'.

Figure 39: Agent Link Request details

### 2.2.2.2 Customers and Approving Link Requests

When the customer approves an agent Link Request, the status of the pending Link Request will be set to APPROVED and the contact will be closed.

An acknowledgement screen shows the customer that they have approved the link and that the link will become active within two working days (see below):

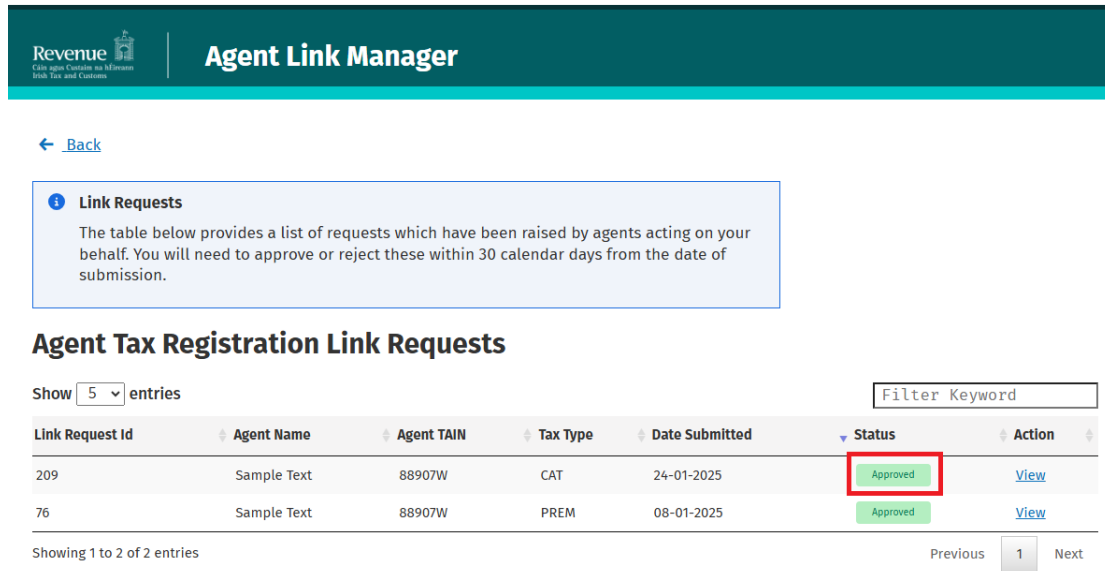
The screenshot shows the 'Agent Link Request Approved' confirmation screen. At the top left is the Revenue logo with the tagline 'Clár agus Cártaí na Míreann Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is the section 'Agent Link Request Approved'. The text reads: 'You have approved the link with your agent.' followed by 'Revenue will notify your agent and the link will become active within **2 working days**.' and 'As you now have approved a new agent to deal with Revenue on your behalf, please check your bank account details on file with Revenue are correct.' At the bottom is a blue button labeled 'Return to Link Request Dashboard'.

Figure 40: Approval of agent Link Request by customer

In addition, customers are advised to check at this time that the bank account details associated with their Revenue record are correct.

In the customer's Agent Link Manager dashboard, the Link Request will have the status of Approved:





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## Agent Link Manager

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**Link Requests**  
The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

### Agent Tax Registration Link Requests

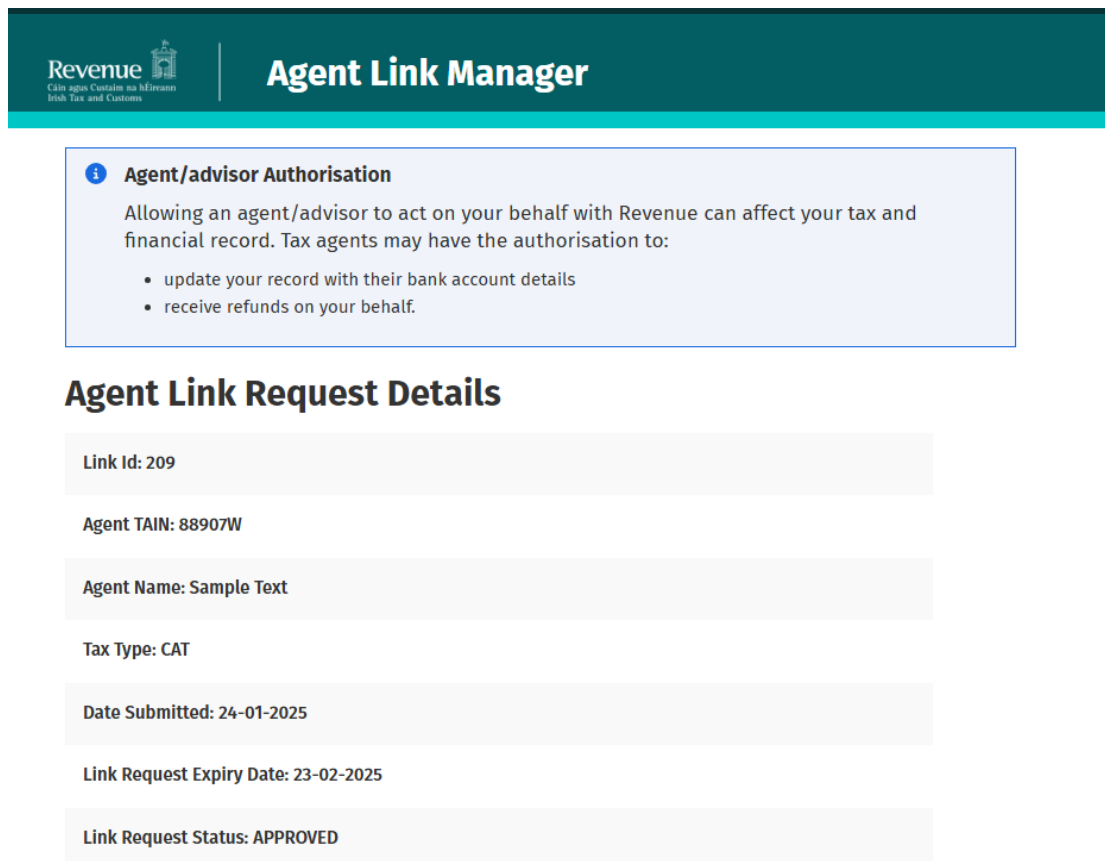
Show  entries

Link Request Id	Agent Name	Agent TAIN	Tax Type	Date Submitted	Status	Action
209	Sample Text	88907W	CAT	24-01-2025	Approved	<a href="#">View</a>
76	Sample Text	88907W	PREM	08-01-2025	Approved	<a href="#">View</a>

Showing 1 to 2 of 2 entries Previous 1 Next

Figure 41: View of Link Requests

When the customer clicks “View”, the Link Request details will be displayed – no further actions can be made as the agent/advisor has been authorised by the customer:



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Irish Tax and Customs

## Agent Link Manager

**Agent/advisor Authorisation**  
Allowing an agent/advisor to act on your behalf with Revenue can affect your tax and financial record. Tax agents may have the authorisation to:

- update your record with their bank account details
- receive refunds on your behalf.

### Agent Link Request Details

Link Id: 209

Agent TAIN: 88907W

Agent Name: Sample Text

Tax Type: CAT

Date Submitted: 24-01-2025

Link Request Expiry Date: 23-02-2025

Link Request Status: APPROVED

Figure 42: View of Approved Link Request details

A confirmation message will also be sent to the customer’s ROS Inbox/MyEnquiries to confirm the Link Request has been Approved (see screenshots below):

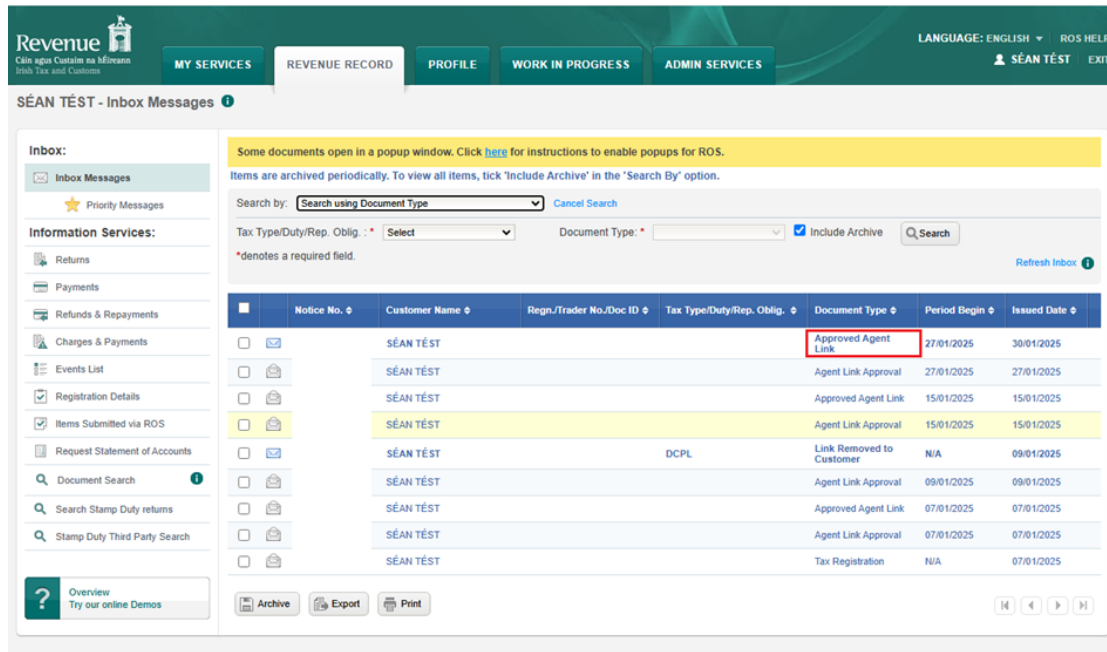


Figure 43: ROS Inbox notification of Approved Link Request

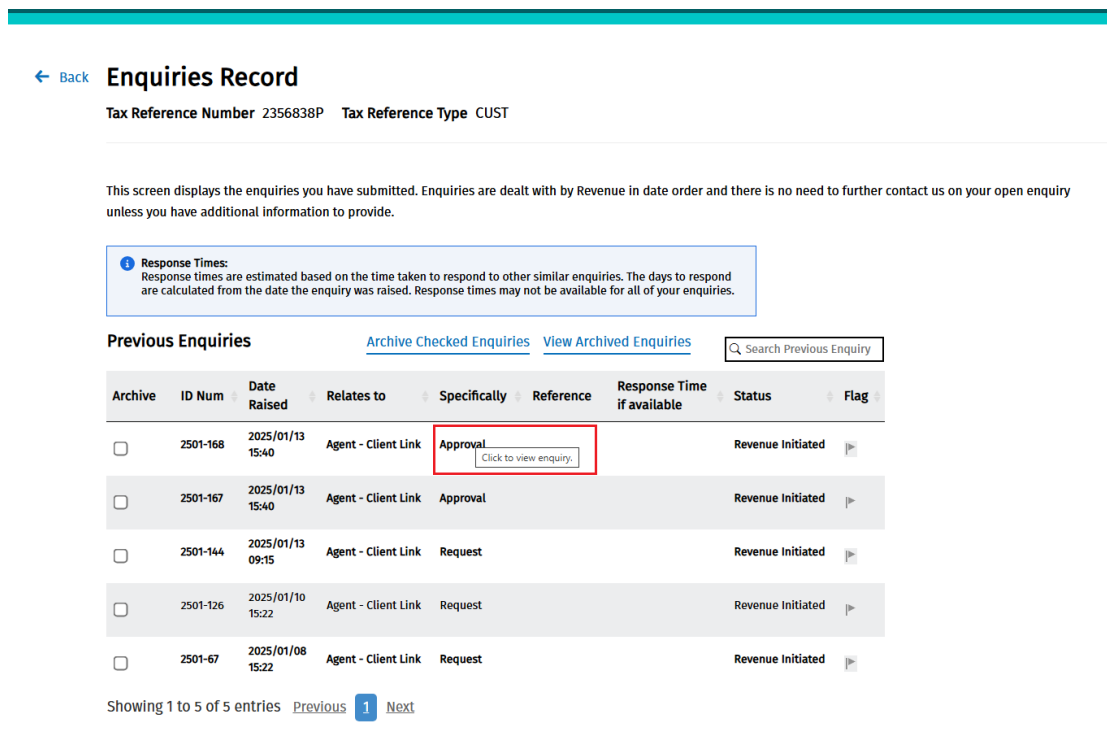


Figure 44: MyEnquiries notification of Approved Agent Link Request

When the document type “Approved Agent Link” in ROS , or “Agent-Client Link/Approval” in MyEnquiries is opened, the following confirmation message will be displayed:

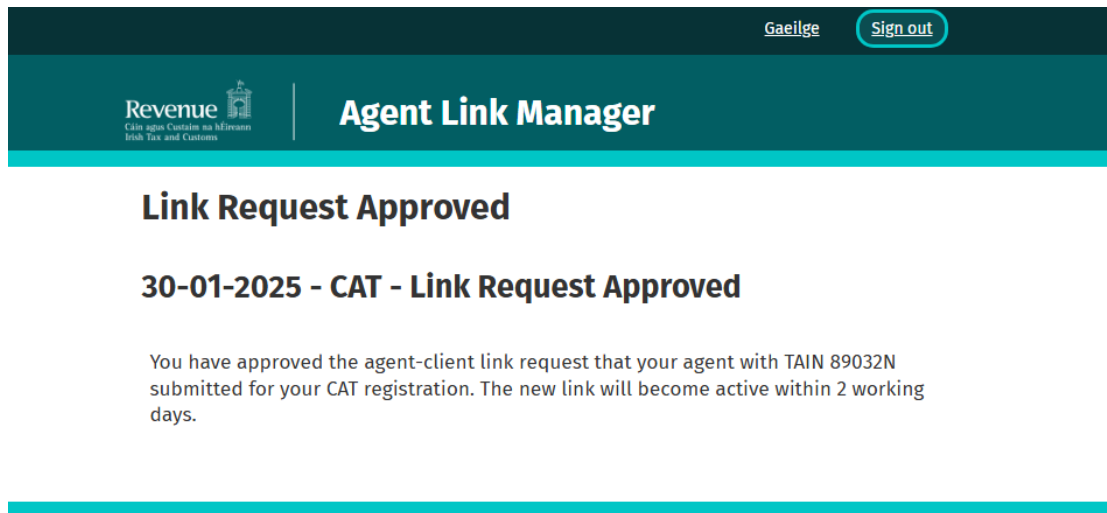


Figure 45: Confirmation message sent to ROS Inbox or MyEnquiries

### 2.2.2.3 Customers and Rejecting Link Requests

The Link Request can also be REJECTED by the customer by clicking “Reject Link Request” when the Link Request is opened from the Agent Link Manager dashboard or from the ROS Inbox notification/MyEnquiry.

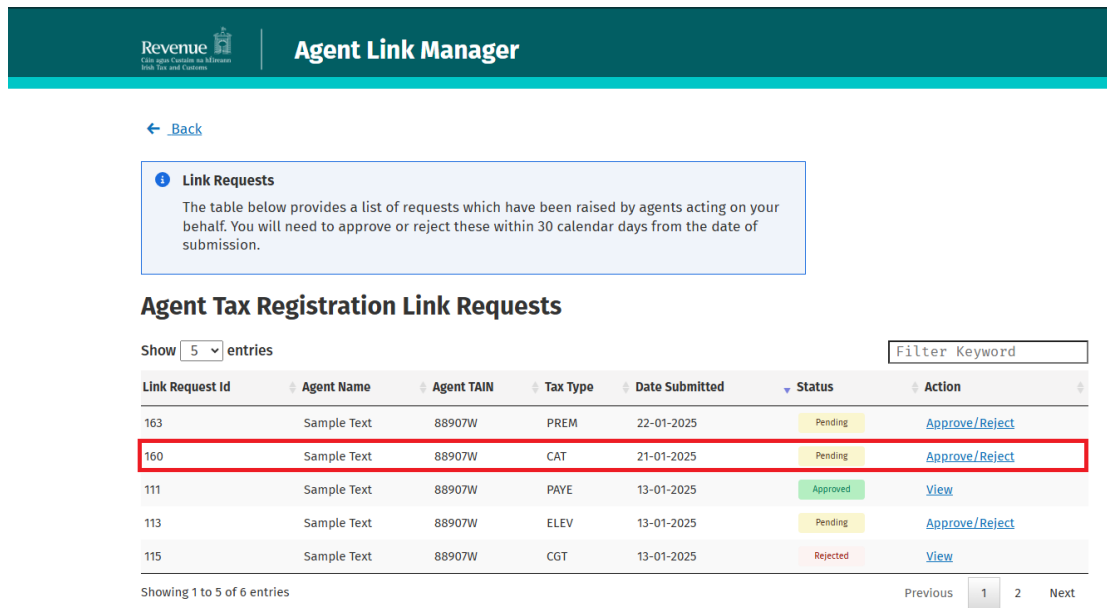


Figure 46: Approve or Reject view

The screenshot shows the 'Agent Link Manager' interface. At the top left is the Revenue logo with the text 'Cais iomparáil na hÉireann Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is an information box titled 'Agent/advisor Authorisation' with a blue 'i' icon. The text inside says: 'Allowing an agent/advisor to act on your behalf with Revenue can affect your tax and financial record. Tax agents may have the authorisation to:' followed by a bulleted list: '• update your record with their bank account details' and '• receive refunds on your behalf.' Below this is the section 'Agent Link Request Details' with several fields: 'Link id: 160', 'Agent TAIN: 88907W', 'Agent Name: Sample Text', 'Tax Type: CAT', 'Date Submitted: 21-01-2025', 'Link Request Expiry Date: 20-02-2025', and 'Link Request Status: PENDING'. At the bottom are two buttons: 'Approve Link Request' and 'Reject Link Request'. The 'Reject Link Request' button is highlighted with a red rectangular border.

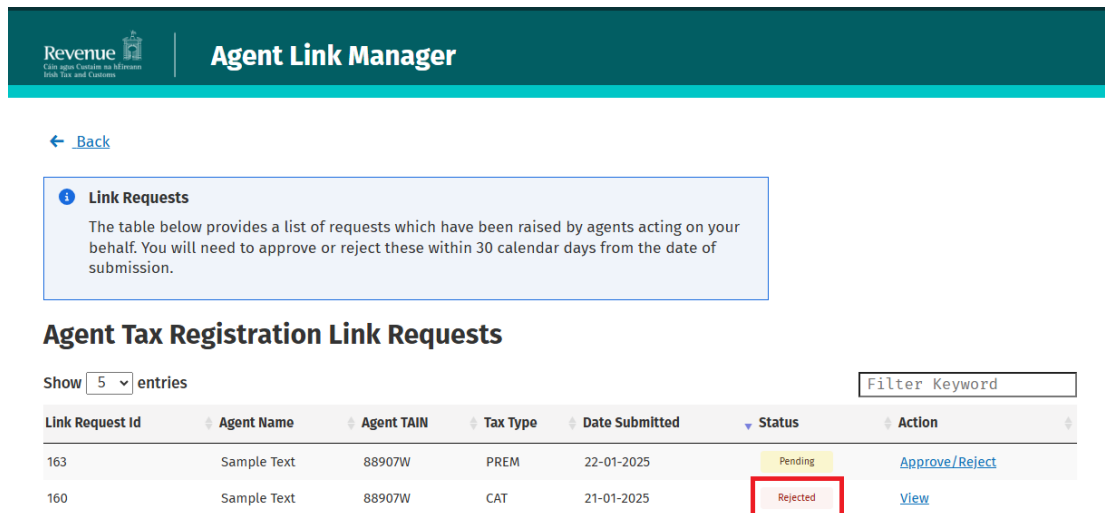
Figure 47: Reject Link Request view

This acknowledgement message will be displayed to the customer when “Reject Link Request” is selected:

The screenshot shows the 'Agent Link Request Rejected' message. At the top left is the Revenue logo with the text 'Cais iomparáil na hÉireann Irish Tax and Customs'. The main header is 'Agent Link Manager'. Below this is a blue link with a left arrow: '← Back'. The main heading is 'Agent Link Request Rejected'. The text below says: 'You have rejected the link with the agent. Revenue will notify the agent that the request has been rejected.' At the bottom is a blue button with white text: 'Return to Link Request Dashboard'.

Figure 48: Link Request Rejected message

The status will be set to Rejected on the Agent Link Manager:



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## Agent Link Manager

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**Link Requests**  
The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

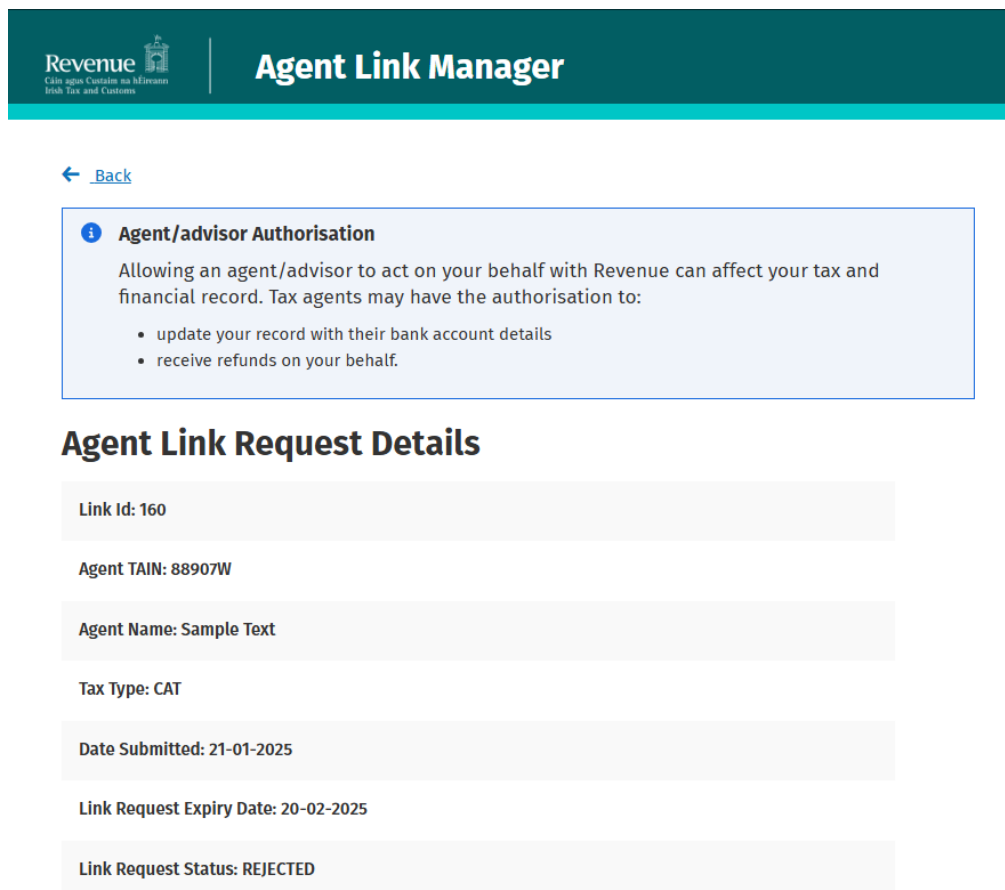
### Agent Tax Registration Link Requests

Show  entries Filter Keyword

Link Request Id	Agent Name	Agent TAIN	Tax Type	Date Submitted	Status	Action
163	Sample Text	88907W	PREM	22-01-2025	Pending	<a href="#">Approve/Reject</a>
160	Sample Text	88907W	CAT	21-01-2025	Rejected	<a href="#">View</a>

Figure 49: Status set to Rejected

By clicking “View”, the customer can see the details of the Rejected Link Request. No further actions can be taken on this Link Request:



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Irish Tax and Customs

## Agent Link Manager

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**Agent/advisor Authorisation**  
Allowing an agent/advisor to act on your behalf with Revenue can affect your tax and financial record. Tax agents may have the authorisation to:

- update your record with their bank account details
- receive refunds on your behalf.

### Agent Link Request Details

Link Id: 160

Agent TAIN: 88907W

Agent Name: Sample Text

Tax Type: CAT

Date Submitted: 21-01-2025

Link Request Expiry Date: 20-02-2025

Link Request Status: REJECTED

Figure 50: Rejected Agent Link Request details view

A confirmation message will be sent to the customer’s ROS Inbox/MyEnquiries to confirm the Link Request has been Rejected and also to the requesting agent/advisor.

### 2.2.3 Expiry of PENDING agent Link Requests.

PENDING Link Requests will expire after 30 days and the customer will not be able to approve them after this. Any Link Request in this state will be set with an EXPIRED status, the contact will be closed and a new ROS Inbox message/MyEnquiry will be issued to both the customer and agent/advisor explaining that the Link Request has now expired.

The customer will not be able to Approve or Reject the link after this has occurred and they will need to ask their agent/advisor to resubmit the Link Request if they still wish to link to that agent/advisor (See also [paragraph 2.1.1.4](#)).

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## Agent Link Manager

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**Link Requests**

The table below provides a list of requests which have been raised by agents acting on your behalf. You will need to approve or reject these within 30 calendar days from the date of submission.

### Agent Tax Registration Link Requests

Show  entries Filter Keyword

Link Request Id	Agent Name	Agent TAIN	Tax Type	Date Submitted	Status	Action
109	Tést Agént	89032N	CAT	13-01-2025	Approved	<a href="#">View</a>
101	Tést Agént	89032N	PAYE	10-01-2025	Expired	<a href="#">View</a>
71	Sample Text	88907W	CGT	08-01-2025	Pending	<a href="#">Approve/Reject</a>

Showing 1 to 3 of 3 entries Previous  Next

Figure 51: Agent Link Manager expired request view

If the customer accesses a notice that is not in a PENDING state, the Link Request will be in view mode only and the customer will not have the option to Approve or Reject (see below):

The screenshot displays the Revenue Agent Link Manager interface. At the top, there is a dark teal header with the Revenue logo on the left and 'Gaeilge' and 'Sign out' buttons on the right. Below the header, the page title 'Agent Link Manager' is centered. A blue arrow labeled 'Back' is positioned to the left of an information box. The information box, titled 'Agent/advisor Authorisation', contains the following text: 'Allowing an agent/advisor to act on your behalf with Revenue can affect your tax and financial record. Tax agents may have the authorisation to:' followed by a bulleted list: '• update your record with their bank account details' and '• receive refunds on your behalf.' Below this box is the section 'Agent Link Request Details'. This section contains several fields: 'Link Id: 71', 'Agent TAIN: 88907W', 'Agent Name: Sample Text', 'Tax Type: CGT', 'Date Submitted: 08-01-2025', 'Link Request Expiry Date: 23-01-2025', and 'Link Request Status: EXPIRED'. The word 'EXPIRED' is highlighted with a red rectangular border. At the bottom of the page, a footer contains navigation links: 'Revenue Home', 'ROS Help', 'Security', 'Privacy Policy', 'Accessibility', and 'Terms & Conditions'.

Figure 52: Expired Agent Link Request details view

## 2.2.4 Ceasing of agent links

If a ROS customer no longer wishes an agent/advisor to act on their behalf they can make this change in ROS on the My Services page, under “Manage Tax Registrations”. A list of tax registrations will be displayed with the option to remove any existing tax agents by selecting “Remove Agent Link”.

If an agent/advisor is no longer required/desired to act on behalf of a PAYE customer, this change can be made in myAccount under “Manage my Record”, “View or remove PAYE Agent”. It is also possible to update bank account details under “Update Bank Details for PAYE Refunds”. It is also important to notify the agent/advisor of this change if they are no longer acting on the customer’s behalf.

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

[...]



### 3 Agent linking process for non-digital clients

#### 3.1 Link requests submitted by an agent/advisor to a client with no online registration in ROS or myAccount

Agent/advisors will not use the new e-linking application if clients are not registered with Revenue's online systems ROS or myAccount.

In such instances, agents/advisors will continue to log into ROS using their Tain DigiCert and go to either "Find Clients" or "Register New Client" on the TAIN Services screen to register the new tax registration/new client.

Please see TDM [Part 37-00-04b](#) for further information on the client consent forms to be uploaded and submitted to create the client or tax registration link.

A customer without a myAccount or ROS registration must notify their agent and Revenue if they no longer wish them to act on your behalf.

With online access to a Revenue account, the customer is able to view and manage all agent link requests. Further details on myAccount and ROS registration are provided here at <https://www.revenue.ie/en/online-services/index.aspx>.