



Employer's PAYE reference (see Notes on page 2)

□□□□ / □□□□□□□□□□□□

Accounts Office reference (see Notes on page 2)

□□□□ P □□□□□□□□□□

Please read the notes on page 2 before completing this authority

Enter your name - use capital letters

□□□□□□□□□□□□□□□□

I, the above, authorise my agent to use PAYE online and/or CIS online services to receive information over the Internet from HM Revenue & Customs (HMRC) on my behalf.

Name of agent

□□□□□□□□□□□□□□□□

Tick one or both of the following

I authorise the agent named above to use PAYE online services to receive information over the Internet from HMRC on my behalf

I am a contractor in the Construction Industry Scheme and wish to authorise the agent named above to use the CIS online services to receive information over the Internet from HMRC on my behalf

Agent's details

Address

□□□□□□□□□□
□□□□□□□□□□
□□□□□□□□□□

Postcode

□□□□□□ □□□□□□

Contact name

□□□□□□□□□□□□□□□□

Phone number

□□□□□□□□□□□□□□□□

Fax number

□□□□□□□□□□□□□□□□

Email address

□□□□□□□□□□□□□□□□

PAYE Agent ID Code

□□□□□□□□□□

Agent's Government Gateway Identifier

You need to get this from your agent

□□□□□□□□□□□□□□□□

Employer/contractor details

Name

□□□□□□□□□□□□□□□□

Address

□□□□□□□□□□
□□□□□□□□□□
□□□□□□□□□□

Postcode

□□□□□□ □□□□□□

Are you registered as an organisation on the Government Gateway? No Yes

If you are registered, you can complete your agent authorisation at the Government Gateway instead of using this paper form. We can update your records quicker if you use this method.

Signature

□□□□□□□□□□□□□□□□

Date DD MM YYYY

□□ □□ □□□□□□

Notes

This form FBI2 can only be used to authorise accepting information over the Internet.

Please send the completed form to:

HM Revenue & Customs
Central Agent Authorisation Team
Benton Park View
Longbenton
NEWCASTLE UPON TYNE
NE98 1ZZ

If your agent is registered, they can use the **Online Agent Authorisation** service to complete this authorisation online. It can save time and reduce the chances of error.

Please use form 64-8 if you want to authorise an agent to act on your behalf generally, in connection with Self Assessment or other HMRC matters.

Go to www.hmrc.gov.uk/online for more information about our Online services.

Reference numbers

Employer PAYE reference - This can be found on correspondence you receive from your HMRC office, for example forms P6, P9, P35.

Accounts Office reference - This can be found on the yellow payslip booklet P30BC sent to you by your HMRC Accounts Office.

Who should sign the form

It depends what type of employer you are. See the guidance below.

Type of employer/contractor	Who signs the form
Individual	You
Companies	The secretary or any other responsible officer of the company
Partnerships	The partner responsible for the partnership's affairs It applies only to the partnership. Individual partners need to sign a separate authority for their own affairs
Trusts	One or more of the trustees

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime. We may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the Search facility.