

Employer's PAYE reference  
(see Note 1 on Page 2)

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Accounts Office reference  
(see Note 1 on Page 2)

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**Please read the notes below and on page 2 before completing this authority**

I, \_\_\_\_\_ (please print your name)  
authorise my agent  
\_\_\_\_\_ (please print your agent's name)  
to use PAYE Online for Employers to accept and send information over the internet to the  
Inland Revenue on my behalf. I undertake that I will approve, in advance, as correct and complete, all  
returns and information submitted by my agent to the Inland Revenue by this means.

Signature \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Employer's details**

|   |
|---|
| Full name   |
|   |
| Address   |
|   |
| Postcode  |
| And, if you are willing for us to contact you by phone or e-mail:   |
| Telephone number  |
| E-mail address  |
| Are you registered as an organisation<br>on the Government Gateway? ( please ✓ ) <input style="margin-left: 20px;" type="checkbox"/> Yes <input style="margin-left: 20px;" type="checkbox"/> No |
| If you are registered, you can complete your<br>Agent Authorisation online instead of using<br>this paper form. We can update your records<br>more speedily if you use the online method.       |

**Please give your agent's details here**

|   |  |  |
|---|--|--|
| Agent's Name  |  |  |
|   |  |  |
| Address   |  |  |
|   |  |  |
| Postcode  |  |  |
| Contact Name  |  |  |
| Telephone number  |  |  |
| Fax number  |  |  |
| Agent's e-mail address  |  |  |
| <b>Agent's Government Gateway Identifier</b><br>(You need to get this from your agent)  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%; height: 20px;"></td> </tr> <tr> <td style="width: 100%; height: 20px;"></td> </tr> </table> |  |  |
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**Important notes**

- **This form FBI 2** can only be used to authorise the sending and receiving of information **over the Internet**. Please send the completed form to  
  

Inland Revenue  
 Electronic Business Unit  
 Hockney House  
 Quayside  
 Shipley  
 West Yorkshire BD18 3ST
- **Please use form 64-8** if you wish to authorise an agent to act on your behalf generally, in connection with Self Assessment or other Inland Revenue matters.
- **For more information** about PAYE Online for Employers using the Internet and details of how to register go to [www.inlandrevenue.gov.uk/efiling/help/mainhelp.htm](http://www.inlandrevenue.gov.uk/efiling/help/mainhelp.htm)
- **Please also read** the Notes on Page 2.

## 1 References

- Employer's PAYE reference - This can be found on correspondence you receive from your Inland Revenue office, for example P6, P9, P35.
- Accounts Office reference - This can be found on the yellow payslip booklet P30BC sent to you by your Inland Revenue Accounts Office.

## 2 Who should sign the form

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

| Type of employer | Who signs the form   |
|------------------|--|
| Individual       | You  |
| Companies        | The secretary or other responsible officer of the company  |
| Partnerships     | The partner responsible for the partnership's affairs.<br>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  |

## 3 Data Protection Act

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Data Protection Commissioner, and 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 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.