



HMRC DIGITAL SERVICES FOR AGENTS

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HMRC has an ongoing programme of digitalising its services, including for agents.

HMRC's strategy for agent services is:

- Agents will be able to see and do everything that their clients can see and do and agent access will be embedded from conception in the design of new services. Exceptions will be where security considerations mean that the transaction needs to be completed by the client.
- Services for tax agents will be digital by default and made available via commercial software where possible (ie, HMRC will develop digital services itself only where no commercial solution is possible).
- A digital agent account (the **agent services account**) will link all agent and client information and capture all of an agent's interactions with HMRC. At present the ASA is being used only for new services. Existing services continue to be accessed through the agent portal.

HMRC acknowledges that there is a lot more work to be done to make this strategy a reality. This guide explains the HMRC digital services available to tax agents, how they can be accessed and the latest information on how HMRC intends to develop services in the future. HMRC digital forms for agents are covered in a separate [guide](#).

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CONTENTS

Summary of digital agent services	2
Abbreviations and Glossary	2
Income Tax	3
Self assessment taxpayers	3
MTD for income tax	3
PAYE taxpayers	3
VAT	4
MTD for VAT	4
Corporation Tax	5
Employer PAYE and NIC	5
Trust and Estates registration service	6
Non-resident capital gains tax	6
Annual tax on enveloped dwellings	6
Registering clients for new taxes	6
Self assessment income tax	6
VAT	7
Employer PAYE	7

SUMMARY OF DIGITAL AGENT SERVICES

HMRC provides a [list of online agent services](#) on gov.uk. The following chart summarises the digital services most commonly used by agents, how they are provided and the latest information on how HMRC intends to develop services in the future. Further detail can be found later in the guide.

Service	How service is provided to agents	How agent access is controlled	Status of service	Future plans
Income tax self assessment	Web-based filing and other services, XML filing from commercial software	Agent portal	Live	MTD for income tax
MTD for income tax	API enabled software, some web-based services	ASA	Public beta	Roll out but not before 2021
Self assessment pre-population	API enabled software	Agent portal	Public beta	Access via ASA and further releases
Agent income record viewer	Web-based	ASA plus client digital handshake	Small private beta	Further releases and roll out
VAT	Web-based filing and other services, XML filing from commercial software	Agent portal	Live	Extension of MTD for VAT and/or replacement service
MTD for VAT	API enabled software, some web-based services	ASA	Live	Extension to more VAT registered businesses but not before April 2021
Corporation tax	XML filing from commercial software, some web-based services	Agent portal	Live	MTD for corporation tax but not before 2021 at the earliest, consultation awaited
Employer services	Web-based filing and other services, XML filing from commercial software	Agent portal	Live, payments and liabilities private beta	Uncertain – depends on Spending Review 2020
Trust and estates registration service	Digital form (iform)	ASA	Live	Web-based service to be released in 2020
NRCGT	Digital form (Structured email)	Checked against 64-8	Live	Replaced by CGT 30 day reporting and payment service from April 2020
ATED	Web-based	Separate authorisation	Live	No plans for service development

Abbreviations and Glossary

XML	Extensible Markup Language (a computer language)
API	Application programming interface (computer language that allows computer programs to communicate)
Agent portal	HMRC's portal for older agent services
ASA	Agent services account (HMRC's portal for new agent services)
MTD	Making Tax Digital (HMRC's project to digitalise tax)
NRCGT	Non-resident capital gains tax
ATED	Annual tax on enveloped dwellings

INCOME TAX

Self assessment taxpayers

HMRC provides a fairly complete digital service to agents for their income tax clients who are within self assessment.

The **online self assessment service for agents** allows agents to:

- view a client's PAYE coding notice
- view a client's self assessment statements
- view a client's tax liabilities and payments
- make claims to reduce a client's payments on account
- submit a client's self assessment returns
- view and change a client's contact details
- access a secure email service to send queries to HMRC and receive replies
- download a full client list

The following data items can also be viewed in the agent portal:

- State pension income (only if there is a PAYE source)
- Underpayment for earlier year being collected in current year's tax code
- Underpayment for earlier year being collected in next year's tax code
- Class 2 national insurance contributions liability
- Class 1 national insurance contributions paid on income between the primary threshold and the upper earnings limit
- Maximum national insurance contributions reached flag

Most agents use **commercial self assessment software** as it offers a better user experience and additional functionality (eg, the functionality to file returns with the residence pages and partnership returns, neither of which are available in HMRC's self assessment software).

HMRC also provides functionality which allows certain PAYE data to be pre-populated into commercial self assessment software. If the software developer incorporates the **latest version of this API** into their product the following data is pre-populated:

- employments - including income, tax, student loan deductions and company benefits
- private pensions - including income and tax
- state pension - including regular payments and lump sums
- tax-free allowances (marriage allowance)
- taxable social security benefits - including Jobseeker's Allowance, Employment and Support Allowance and Incapacity Benefit

The latest version of this API is in private beta testing; it includes more data items than the first version and is expected to provide a more reliable service.

HMRC intends to develop a service to allow pre-population of interest income using the reports it receives from banks and building societies but there is no timescale for when this will be introduced.

MTD for income tax

MTD for income tax services are being rolled out to agents to the same timescale as for businesses. The pilot is still small scale so this service will be covered in detail in future editions of this TAXguide.

PAYE taxpayers

Until the introduction of the personal tax account HMRC provided almost no digital services to taxpayers who are not required to file a self assessment income tax return (ie, those taxpayers whose tax affairs are finalised with the NPS National Insurance and PAYE system). This changed with the development of the personal tax account but agents have not been given access to the information and services in the personal tax account.

- [More information on Making Tax Digital for individuals and the personal tax account](#)

This means, for example, that agents do not have online access to National Insurance contribution records, marriage allowance claims, employee forms (P85s, P87s etc) or PAYE taxpayer clients' tax codes or tax calculations (P800s and PA302 simple assessments).

HMRC has begun developing an invitation only Agent Income Record Viewer service which is expected, in time, to give agents access to the information and services in the personal tax account but this service is still at an early stage in its development.

VAT

The [VAT for agents online service](#) allows agents to:

- submit clients' VAT returns (VAT100) and final VAT return (VAT193)
- view clients' VAT returns submitted online within the last 15 months
- set up clients' direct debit instructions to pay HMRC – the agent must be an authorised signatory on the client's bank account to do this
- make changes to a clients' registration details, for example business name or contact details
- cancel a client's VAT registration or apply for them to be exempt from VAT
- set up reminders and receive messages from HMRC about clients' VAT

Agents do not have access to clients' VAT liabilities and payment information; this is available to businesses in their business tax account.

VAT returns and EC sales lists can also be filed [using commercial XML VAT software](#).

The following services are also available to agents:

- VAT EU Refunds
- [EC Sales List \(ECSL\)](#)
- [Reverse Charge Sales List \(RCSL\)](#)
- [Notification of Vehicle Arrivals](#) - to tell HMRC your client has brought a vehicle permanently into the UK
- [VAT Mini One Stop Shop \(VAT MOSS\)](#) - to submit a client's VAT MOSS return

MTD FOR VAT

MTD for VAT services have been made available to agents at the same time as to businesses.

The following services are available to agents through [MTD for VAT software](#) (some products may not include all this functionality):

- file VAT 100 returns
- view next payment due
- view next return due
- view payment history
- view submitted returns

Agents can use the [manage client details service](#) to:

- sign a client up to MTD for VAT
- opt a client out of MTD for VAT
- file a return for a client that has opted out of MTD for VAT
- change a business or trading name
- change the principal place of business
- change the VAT stagger group
- deregister a business for VAT (2 main reasons)
- view and print submitted returns
- view and print VAT registration certificates

On the advice of its security team, HMRC will not be providing agents with online access to the following services:

- change a client's email address
- set up or change a client's direct debit mandate
- change a client's bank details for repayments.

Access to MTD services is controlled through the agent services account (ASA).

CORPORATION TAX

The **corporation tax for agents online service** allows agents to:

- view clients' corporation tax outstanding balance and accounting periods
- view clients' corporation tax liabilities, payments and payment reference for each accounting period for up to 7 years
- request authorisation for new clients online
- remove any clients that the agent no longer represents
- view and download a list of clients
- view and change some client details
- change the agent's own contact details
- view a summary of the group's liabilities and payments if a group payment arrangement is in place

Agents no longer have access to HMRC's online corporation tax filing service and need to use **commercial software to file corporation tax returns**.

EMPLOYER PAYE AND NIC

The **PAYE for agents online service** allows agents to:

- report clients' payroll information in real time (RTI reports). Most agents use **commercial payroll software** rather than HMRC's Basic PAYE Tool which is not designed to be used by agents. The Basic PAYE Tool is sometimes used by agents to submit a year to date FPS as not all commercial software has this functionality.
- submit P11Ds (but not amendments)
- submit P11D(b)s (but not amendments)
- submit P46 (Car)s
- carry out subcontractor verification for clients
- file clients' CIS returns
- receive notices and reminders on behalf of clients, including changes to tax codes

Most agents do not have access to employer PAYE payment and liabilities information and this regularly comes top of the list of online services that agents would like HMRC to develop.

HMRC has developed a private beta online service which provides access to payment and liability data to smaller agents (those with fewer than 200 clients across all taxes). Invitations to join this service are automated; eligible agents are invited in when they log in to PAYE for agents online. There is a daily cap on the number of agents that can be invited into the service.

HMRC does intend to expand the payments and liabilities service to all agents but has not provided a timescale. HMRC may provide agents with this functionality through commercial software rather than by expanding the web-based private beta service. The private beta agent service uses a different data source from the system used by HMRC staff so there can be discrepancies in the data; the information that can be viewed by the business in its business tax account comes from yet another data source, adding to the confusion. This data issue needs to be resolved before the service is expanded.

TRUST AND ESTATES REGISTRATION SERVICE

The services to **register a client's trust** and to **register a client's estate** are available to agents . These services currently use iform technology which is not suitable for such long and complex forms and it is not possible to make changes to the information once the trust or estate has been registered.

HMRC is developing a new web-based service for trust registration which is expected to offer better functionality; the service is in private beta testing and is expected to be rolled out later in 2020. The new service will allow changes in trust details to be made and will have the functionality for annual confirmation of the trust details. HMRC would like to develop APIs to allow commercial software companies to develop products to register trusts and estates but at this stage there has been insufficient interest from the software industry.

Access to these services is controlled through the agent services account (ASA).

NON-RESIDENT CAPITAL GAINS TAX

HMRC has not developed a full digital service for non-resident capital gains tax (NRCGT) reporting for either taxpayers or agents. The only service available is a very basic structured email (KANA) **NRCGT form** which can be used by both taxpayers and agents to report disposals.

This service will cease to be in use shortly after April 2020 from when non-residents will use the new service that is being developed for reporting disposals of UK residential property by both resident and non-resident taxpayers.

ANNUAL TAX ON ENVELOPED DWELLINGS

Agents do have access to the **online service for reporting annual tax on enveloped dwellings** (ATED). This web-based service has been developed in isolation from other agent services and there is a separate agent authorisation process.

REGISTERING CLIENTS FOR NEW TAXES

Self assessment income tax

Agents can use the online registration service in their agent portal to register clients as self-employed and for self assessment. Agents can use this service to register clients for whom they do not yet have authority in place; an agent cannot apply for authorisation until the UTR has been issued (it will be sent to the client).

If a client was previously registered for self assessment and has a UTR, the self-employment should be registered by using this online form (structured email):

<https://www.tax.service.gov.uk/shortforms/form/CWF1ST?dept-name=CWF1&sub-dep>. This form can be used by agents only for clients for whom authority is already in place.

HMRC also provides a fill in on screen, print and send form to **register as self-employed and for self assessment**.

Agents can register partnerships only by using paper forms:

Register a partnership for self assessment SA400

Register an individual partner for self assessment SA401

Register a partner who is not an individual for self assessment SA402

The online options shown on these links are not currently available to agents.

An agent wishing to register a client for self assessment for a reason other than self-employment should complete form [SA1 Register for self assessment](#). There is no equivalent online service either for agents or taxpayers.

VAT

Agents can use the online registration service in their agent portal to register clients for VAT. Agents can use this service to register clients for whom they do not yet have authority in place; an agent cannot apply for authorisation until the VAT number has been issued (it will be sent to the client and the agent).

The same registration process applies to clients that need to comply with MTD for VAT and once it has been completed they also need to [sign up to MTD for VAT](#). HMRC expects to introduce a combined service at some stage.

Agents cannot register clients for VAT MOSS (mini one stop shop).

Employer PAYE

Agents can use the online registration service in their agent portal to register clients for employer PAYE. Agents can use this service to register clients for whom they do not yet have authority in place; an agent cannot apply for authorisation until the PAYE scheme number has been issued (it will be sent to the client and the agent).

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