



## HMRC DIGITAL FORMS AVAILABLE TO AGENTS

TAXGUIDE 05/20

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HMRC has digitalised many of the **forms** that it provides to facilitate transactions but many of these digital forms are available to taxpayers only and not to authorised agents. HMRC is taking steps to rectify this and as new digital forms are developed it is making them available to agents.

A number of different technologies are used by HMRC: structured email forms, iforms and gforms. New forms are being developed using gform technology. These newest forms are available to agents as well as taxpayers and have the following functionality:

- Partly completed forms can be saved and retrieved later;
- Each screen has to be completed before proceeding to the next page. This is due to the dynamic nature of the forms (ie, the questions asked are determined by answers already given);
- The forms can be submitted online;
- Agents are provided with a temporary access key which allows them to have multiple versions of the form as work in progress for different clients.

This guide lists and provides links to the digital forms available to agents.

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TAXguides are published by the Tax Faculty to provide practical guidance to tax practitioners on important developments to tax practice and policy.

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## GFORMS

### AGGREGATES LEVY

(AL 100) Aggregates Levy Return (AL)	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-your-aggregates-levy-return">https://www.tax.service.gov.uk/submissions/new-form/send-your-aggregates-levy-return</a>
(ALREG) Aggregates Levy Registration	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-aggregates-levy">https://www.tax.service.gov.uk/submissions/new-form/register-for-aggregates-levy</a>

### AIR PASSENGER DUTY

(APD 2) Air Passenger Duty Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/APD2-air-passenger-duty-return">https://www.tax.service.gov.uk/submissions/new-form/APD2-air-passenger-duty-return</a>
Register for Air Passenger Duty	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-air-passenger-duty">https://www.tax.service.gov.uk/submissions/new-form/register-for-air-passenger-duty</a>

### BINGO DUTY

(BD 510) Bingo Duty Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-your-bingo-duty-return">https://www.tax.service.gov.uk/submissions/new-form/send-your-bingo-duty-return</a>
(EX 250) Bingo Duty Registration	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-as-bingo-promoter">https://www.tax.service.gov.uk/submissions/new-form/register-as-bingo-promoter</a>

### CORPORATION TAX

Corporate Interest Restriction Appointment (CIR)	<a href="https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-appoint-company">https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-appoint-company</a>
Corporate Interest Restriction Revocation (CIR)	<a href="https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-revoke-company">https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-revoke-company</a>
Corporate Interest Restriction Return (CIR)	<a href="https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-return">https://www.tax.service.gov.uk/submissions/new-form/corporate-interest-return</a>
Send Details to Support Your Research & Development Relief Claim	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-details-to-support-r-and-d-tax-relief-claim-for-sme">https://www.tax.service.gov.uk/submissions/new-form/send-details-to-support-r-and-d-tax-relief-claim-for-sme</a>
Send details to support your Research & Development expenditure credit (RDEC) claim	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-details-to-support-r-and-d-expenditure-credit-claim">https://www.tax.service.gov.uk/submissions/new-form/send-details-to-support-r-and-d-expenditure-credit-claim</a>
Register a non-resident company for corporation tax	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-non-resident-company-for-corporation-tax">https://www.tax.service.gov.uk/submissions/new-form/register-non-resident-company-for-corporation-tax</a>

### AUTHORISED ECONOMIC OPERATOR AND CUSTOMS

Approved Economic Operator (AEO) Journey Selector	<a href="https://www.tax.service.gov.uk/submissions/new-form/AEO-journey-selector/">https://www.tax.service.gov.uk/submissions/new-form/AEO-journey-selector/</a>
AEO-C117 - Business and customs addresses, activity and audited accounts, and responsible people	<a href="https://www.tax.service.gov.uk/submissions/new-form/C117-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C117-Apply-for-AEO</a>
AEO-C118-1-1 - Internal structure, business ownership and management, and third party locations	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-1-1-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-1-1-Apply-for-AEO</a>
AEO-C118-1-2 - Volume of business, annual turnover and accounts, declarations estimates, duty and VAT	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-1-2-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-1-2-Apply-for-AEO</a>
AEO-C118-1-3 - Customs formalities, tariff classifications, value and certification, plus anti-dumping or countervailing duties	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-1-3-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-1-3-Apply-for-AEO</a>

AEO-C118-2 - Compliance record, convictions and customs authorisation	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-2-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-2-Apply-for-AEO</a>
AEO-C118-3-1 - Audit trail, internal control system, flow of goods, stocktaking checks, recent customs routes audit report	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-3-1-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-3-1-Apply-for-AEO</a>
AEO-C118-3-2 - Customs routines, computer system back-up and protection, security documentation and compliance	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-3-2-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-3-2-Apply-for-AEO</a>
AEO-C118-4 - Financial solvency and standing, Duty Deferment accounts, approved cash flow, balance sheet and profit/loss forecasts	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-4-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-4-Apply-for-AEO</a>
C118-5 - Customs competence expert, their professional qualifications, training and European Standardisation compliance	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-5-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-5-Apply-for-AEO</a>
C118-6-1 - Site and goods security, safety requirements, risk and threat assessments, external security providers	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-6-1-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-6-1-Apply-for-AEO</a>
C118-6-2 - Building and boundary security, access to premises and parking	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-6-2-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-6-2-Apply-for-AEO</a>
C118-6-3 - Cargo storage, goods sealing and marking, security checks, loading and transportation	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-6-3-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-6-3-Apply-for-AEO</a>
C118-6-4 - Employee security and training, partners and external services	<a href="https://www.tax.service.gov.uk/submissions/new-form/C118-6-4-Apply-for-AEO">https://www.tax.service.gov.uk/submissions/new-form/C118-6-4-Apply-for-AEO</a>
CCG1 – Customs Compliance Guarantee	<a href="https://www.access.service.gov.uk/login/signin/creds">https://www.access.service.gov.uk/login/signin/creds</a>
Take cash in or out of the UK	<a href="https://www.tax.service.gov.uk/submissions/new-form/declare-cash-you-carry-into-or-out-of-the-uk">https://www.tax.service.gov.uk/submissions/new-form/declare-cash-you-carry-into-or-out-of-the-uk</a>

## GAMING DUTY

(GD94) Gaming Duty PoA Return (3 month)	<a href="https://www.tax.service.gov.uk/submissions/new-form/gd94-gaming-duty-payment-on-account">https://www.tax.service.gov.uk/submissions/new-form/gd94-gaming-duty-payment-on-account</a>
(GD95) Gaming Duty Return (6 month)	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-your-gaming-duty-return-online">https://www.tax.service.gov.uk/submissions/new-form/send-your-gaming-duty-return-online</a>
Gaming Duty Registration	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-gaming-duty">https://www.tax.service.gov.uk/submissions/new-form/register-gaming-duty</a>

## FUEL DUTY

(HO930) Biofuels (and other Fuel Substitutes) Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/HO930-biofuels">https://www.tax.service.gov.uk/submissions/new-form/HO930-biofuels</a>
(CE930A) Gas as a Road Fuel Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/CE930-gas-as-road-fuel">https://www.tax.service.gov.uk/submissions/new-form/CE930-gas-as-road-fuel</a>
(HO10) Fuel Removed From Warehouse (Hydrocarbon Oils) Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/HO10-fuel-removed-from-warehouse">https://www.tax.service.gov.uk/submissions/new-form/HO10-fuel-removed-from-warehouse</a>
Register for fuel duty	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-fuel-duty">https://www.tax.service.gov.uk/submissions/new-form/register-for-fuel-duty</a>
(CE930B) Register for duty on gas for use as road fuel	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-duty-on-gas-for-use-as-road-fuel">https://www.tax.service.gov.uk/submissions/new-form/register-for-duty-on-gas-for-use-as-road-fuel</a>
Register for duty on biofuels and other fuel substitutes	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-duty-on-biofuels-and-other-fuel-substitutes">https://www.tax.service.gov.uk/submissions/new-form/register-for-duty-on-biofuels-and-other-fuel-substitutes</a>

## INSURANCE PREMIUM TAX

(IPT 100) Insurance Premium Tax (IPT) Return	<a href="https://www.tax.service.gov.uk/submissions/new-form/IPT100-insurance-premium-tax">https://www.tax.service.gov.uk/submissions/new-form/IPT100-insurance-premium-tax</a>
Register for Insurance Premium Tax	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-insurance-premium-tax">https://www.tax.service.gov.uk/submissions/new-form/register-for-insurance-premium-tax</a>

## LANDFILL TAX

(LT 100) Landfill Tax Return (LT)	<a href="https://www.tax.service.gov.uk/submissions/new-form/send-your-landfill-tax-return">https://www.tax.service.gov.uk/submissions/new-form/send-your-landfill-tax-return</a>
(LT1) Landfill Tax Registration	<a href="https://www.tax.service.gov.uk/submissions/new-form/register-for-landfill-tax">https://www.tax.service.gov.uk/submissions/new-form/register-for-landfill-tax</a>

## TAX ADMINISTRATION

Apply for Growth Support Service	<a href="https://www.tax.service.gov.uk/submissions/new-form/request-growth-support-for-mid-sized-business">https://www.tax.service.gov.uk/submissions/new-form/request-growth-support-for-mid-sized-business</a>
Get help with an issue as a mid-sized business	<a href="https://www.tax.service.gov.uk/submissions/new-form/get-help-with-tax-issue-as-mid-sized-business">https://www.tax.service.gov.uk/submissions/new-form/get-help-with-tax-issue-as-mid-sized-business</a>
Apply for alternative dispute resolution (ADR)	<a href="https://www.tax.service.gov.uk/submissions/new-form/apply-for-alternative-dispute-resolution-to-settle-tax-dispute">https://www.tax.service.gov.uk/submissions/new-form/apply-for-alternative-dispute-resolution-to-settle-tax-dispute</a>
Make a complaint to the Adjudicator's office	<a href="https://www.tax.service.gov.uk/submissions/form/adjudicator-office-complaint-or-review-unauth/Enter-your-email-address?n=0&amp;se=t">https://www.tax.service.gov.uk/submissions/form/adjudicator-office-complaint-or-review-unauth/Enter-your-email-address?n=0&amp;se=t</a>

## IFORMS

CA3821:	<a href="https://www.gov.uk/government/publications/national-insurance-sending-employees-to-work-abroad-ca3821">https://www.gov.uk/government/publications/national-insurance-sending-employees-to-work-abroad-ca3821</a>
CA3822:	<a href="https://www.gov.uk/government/publications/national-insurance-employees-going-to-work-in-the-european-economic-area-ca3822">https://www.gov.uk/government/publications/national-insurance-employees-going-to-work-in-the-european-economic-area-ca3822</a>
CA3837:	<a href="https://www.gov.uk/government/publications/national-insurance-application-for-form-e101-if-self-employed-in-european-economic-area-ca3837">https://www.gov.uk/government/publications/national-insurance-application-for-form-e101-if-self-employed-in-european-economic-area-ca3837</a>
CA9107:	<a href="https://www.gov.uk/government/publications/national-insurance-certificate-of-continuing-liability-working-abroad-ca9107">https://www.gov.uk/government/publications/national-insurance-certificate-of-continuing-liability-working-abroad-ca9107</a>
CA8421i:	<a href="https://www.gov.uk/government/publications/national-insurance-certificate-of-continuing-liability-working-abroad-ca9107">https://www.gov.uk/government/publications/national-insurance-certificate-of-continuing-liability-working-abroad-ca9107</a>
PT CertOfRes:	<a href="https://www.gov.uk/guidance/get-a-certificate-of-residence#how-to-apply">https://www.gov.uk/guidance/get-a-certificate-of-residence#how-to-apply</a>
S690:	<a href="https://www.gov.uk/government/publications/payee-apply-for-a-section-690-or-informal-treaty-direction-s690">https://www.gov.uk/government/publications/payee-apply-for-a-section-690-or-informal-treaty-direction-s690</a>
Digital disclosure service:	<a href="https://www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service">https://www.gov.uk/government/publications/hm-revenue-and-customs-disclosure-service</a>

## STRUCTURED EMAIL (KANA) FORMS

**Data protection subject access request (see DPA guide)**

*On behalf of client who will receive the reply*

**Data protection subject access request – National Insurance.**

*On behalf of client who will receive the reply*

Excise general enquiry form

Online service complaints - agents

*The issue must first be logged with the online helpdesk and the call reference quoted*

Notification of a change in personal details

Notification of cessation of self-employment

Notification that no corporation tax due

Notification that no return of Class 1A NI contributions due

PAYE coding notice query

Register for self assessment (SA1)

Register as self-employed (CWF1)

Request for certificate of residence in the UK

HMRC fraud hotline information report

VAT general enquiry form

*The types of query for which this can be used are listed on the form*

VAT online services queries

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There are over 1.8m chartered accountants and students around the world – talented, ethical and committed professionals who use their expertise to ensure we have a successful and sustainable future.

Over 181,500 of these are ICAEW Chartered Accountants and students. We train, develop and support each one of them so that they have the knowledge and values to help build local and global economies that are sustainable, accountable and fair.

We've been at the heart of the accountancy profession since we were founded in 1880 to ensure trust in business. We share our knowledge and insight with governments, regulators and business leaders worldwide as we believe accountancy is a force for positive economic change across the world.

ICAEW is a founder member of Chartered Accountants Worldwide and the Global Accounting Alliance.

[www.charteredaccountantsworldwide.com](http://www.charteredaccountantsworldwide.com)

[www.globalaccountingalliance.com](http://www.globalaccountingalliance.com).

#### **About the Tax Faculty**

Internationally recognised as a source of expertise, the Tax Faculty is a leading authority on taxation. It is responsible for making submissions to tax authorities on behalf of ICAEW and does this with support from more than 130 volunteers, many of whom are well-known names in the tax world.

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