

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 and/or CIS Online services to receive information over the internet from  
HM Revenue & Customs on my behalf.

Tick one or both as appropriate

 PAYE Online

 CIS Online

Signature \_\_\_\_\_

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

**Employer's/Contractor's details**

Full name
Address
Postcode
<i>And, if you are willing for us to contact you by phone or e-mail:</i>
Telephone number
Email address
Are you registered as an organisation on the Government Gateway? ( please ✓ ) <span style="float: right; margin-left: 20px;">           Yes <input type="checkbox"/>    No <input type="checkbox"/> </span>
<b><i>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 more speedily if you use this method.</i></b>

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

Agent's name
Address
Postcode
Contact name
Telephone number
Fax number
Agent's email address
<b>Agent's Government Gateway Identifier</b> (You need to get this from your agent) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>

**Important notes**

- **This form FBI 2** can only be used to authorise the accepting of information **over the internet**. Please send the completed form to

**HM Revenue & Customs  
CAA (Central Agent Authorisation) Team  
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 wish to authorise an agent to act on your behalf generally, in connection with Self Assessment or other HM Revenue & Customs matters.
- **For more information** about our Online services go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online)
- **Please also read** the Notes on Page 2.

## 1 References

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

## 2 Who should sign the form

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

Type of employer/contractor	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. 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 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, 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 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](http://www.hmrc.gov.uk) and look for *Data Protection Act* within the *Search* facility.