
HMRC has been exploring ways in which to improve the end to end processing time for paper forms 64-8 and have found that one particular problem that can be overcome in a very simple way.

An agent cannot be authorised to act for a client until a record has been created for that client - and this is of particular importance for SA. If an SA1 (or CWF1 or SA 400 or SA 402) is not processed by the time the 64-8 is actioned then there will be no SA record to authorise the agent for and the 64-8 will be put away. To overcome this the **SA1, CWF1, SA 400 or SA 402 should be stapled to the 64-8** when it is submitted. A single staple in the top left hand corner will be sufficient. A specialist team within Centralised Agent Authorisation Team (CAAT) deal with these forms together so that your client is registered for SA and you are set up as their agent at the same time. If the forms are not stapled they are likely to become separated and there could be a problem with the 64-8.

In general we would prefer letters submitted to HMRC were not stapled, but in this case it will help the pages stay together and so allow them to be processed together, speeding up the process for you and your clients.