



## How to submit form 64-8

A form 64-8 is used to enter agent authorisation details on a taxpayer or claimant record.

It doesn't register your client's business with HMRC. For a 64-8 to be processed, your client's record, with a Unique Taxpayer Reference (UTR) must already be in existence or a registration form submitted with the 64-8.

### What you should do

**Always use the latest version of the form.** It's available on the HMRC website at [hmrc.gov.uk/forms/64-8.pdf](https://hmrc.gov.uk/forms/64-8.pdf)

**Complete the 64-8 online**, print it off and send to the right HMRC office. **No covering letter is needed**, unless you have a specific question on 64-8 processing.

**If you have any attachments, make sure you send them with the 64-8, to the right address** - see below, under 'Where to send'.

**Send the 64-8 to the Central Agent Authorisation Team (CAAT):** HMRC, CAAT, Longbenton, Newcastle upon Tyne, NE98 1ZZ - unless directed elsewhere in the 'Where to send' section.

#### Contact the Agent Account Manager (AAM) team

- If your form hasn't been processed within the published timescales as shown in the 'Where's my reply?' tool on the website, use the AAM issue resolution service who will try to identify the cause of the problem and find the appropriate HMRC contact to resolve it
- This is the fastest way to progress chase - sending duplicate authorisation requests, or using the Online Agent Authorisation as well, will cause delays. More information can be found at <http://www.hmrc.gov.uk/agents/aam.htm>

**Make sure your client signs and dates the 64-8 with an original signature**, as photocopies can't be processed. Please include the relevant agent identity codes - and remember, you can't use the 64-8 to apply for an agent identity code.

**Make sure you give all the required information** for each client (individual, claimant, company, or employer) covered by the 64-8.

**If you start to act for an aspect of a client's affairs that isn't covered by the original 64-8**, a fresh authorisation for the new service will be needed, with a current date.

Once an agent is authorised, the authorisation remains in place until the agent ceases to act, or the taxpayer dies.

**Submit a CWF1/SA1 form with the 64-8** if you've ticked the 'Self employed' box, together with the 'UTR not yet issued' box - and staple the forms together. If the UTR or National Insurance Number (NINO) is not included on the 64-8 for an existing SA record, the agent details cannot be added.

**When registering for a partnership using the SA400, a 64-8 is required for the partnership and for each partner.**

**Agents authorised for Employer PAYE through the FBI2 process** (which only covers online communications with HMRC) need a 64-8 for written and telephone contact with the Department.

If your client is an employer please provide the full PAYE reference. This form should not be used if your client is an employee.

#### **New agent**

If you are a new agent and are applying for an Agent Code, or your name and/or address details change, write to the Agent Maintainer team: HMRC, CAAT, Longbenton, Newcastle upon Tyne, NE98 1ZZ. Taxpayer records are updated automatically for SA and COTAX – but for other systems you need to give details of each client.

More advice and guidance on agent authorisation can be found on the HMRC website at:

[hmrc.gov.uk/agents/authorisation](https://hmrc.gov.uk/agents/authorisation)

## **Special cases – extra information to be sent to CAAT**

#### **Deceased cases**

The deceased's Personal Representative should complete the details on the 64-8, in the first box on the left.

They should:

- put their signature next to their name
- include their address in the 'Give your personal details or company registered office here' box
- include their date of birth and NINO just above the 'For official use only' section
- add the deceased person's NINO or UTR to the boxes on the right.

#### **National Insurance Contributions (NICs) only**

Modify the 64-8, to show that it relates only to NICs, and send it to the Central Agent Authorisation Team: HMRC, CAAT, Longbenton, Newcastle upon Tyne, NE98 1ZZ CAAT.

## **Where to send exceptions: 64-8s that are not sent to CAAT**

**Send the original 64-8, with any correspondence, to the relevant address below.**

**Please don't send a separate copy of the form to CAAT.**

#### **Charities**

Charities and Community Amateur Sports Clubs (CASCs), HMRC, Charities Correspondence, S0708, PO Box 205, Bootle, L69 9AZ.

#### **Construction Industry Scheme (CIS)**

Modify the 64-8 to show it relates only to CIS and send it to the CIS Centre: Custom House, Carnbane Way, Damolly, Newry, BT35 6QG.

#### **Corporation Tax only**

Send to the HMRC office that deals with the company – see [hmrc.gov.uk/contactct](https://hmrc.gov.uk/contactct)

#### **Expatriates**

HMRC Personal Tax International Operations, S0733, PO Box 203, L69 9AP.

#### **High Net Worth Unit**

HMRC High Net Worth Unit, S0970, PO Box 202, Bootle L69 9AL.

#### **R40s – Claims for repayment of tax deducted from savings and investments**

HMRC Leicester & Northants (Claims), Saxon House, 1 Causeway Lane, Leicester, LE1 4AA.

#### **R40s with a PAYE source**

HMRC, PO Box 4000, Cardiff, CF14 8HR.