

1 Who should sign the form

It depends who the authority is for. See the table below.

Who the authority is for	Who signs the form
You	You.
Company	The secretary or other responsible officer of the company.
Partnership	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.
Trust	One or more of the trustees.

2 What else you should do

- If you have more than one agent acting with us on your behalf, please sign one of these forms for each one and send them to us with a letter telling us which agent deals with what for you.
- If your agent doesn't deal with **all** your Inland Revenue affairs, please send a letter with this form giving us details of those that they do deal with.

3 What this authority means

- This authority allows us to exchange information about you with your agent, and to deal with them on any matters within the responsibility of the Inland Revenue.
- Once we have received your authority we will start sending letters and forms to your agent. But sometimes we need to send them to you as well as, or instead of, your agent. For the latest information on what forms we send automatically visit our website at www.inlandrevenue.gov.uk/sa/agentlist.htm or contact any Inland Revenue office.
- You won't receive your Self Assessment Statements of Account if you authorise your agent to receive them instead, but paying any amount due is your responsibility.
- Companies do **not** receive Statements of Account.
- We don't send National Insurance statements and requests for payment to your agent unless you have asked us if you can defer payment.

4 Data Protection Act

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes, social security contributions, tax credits and certain other statutory functions as assigned by Parliament. The information we hold may be used for any of the Inland Revenue's functions.

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 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.