Coronavirus Job Retention Scheme

Information for agents – published by HMRC on 17 April 2020

Am I authorised to complete CJRS claim for my client?

Agents who are authorised to act on behalf of clients for PAYE matters online will be able to make the claims. That means that they:
- are registered as an agent with HMRC and have an PAYE Agent code
- have enrolled for PAYE online Service for Agents
- have been authorised to act online for their client in PAYE. This could be via an existing FBI2 form or the Online Agent Authorisation process.

If an agent is unsure of the level of authorisation they have, they should check the list of payroll clients in their agent portal. If the client is listed as 'confirmed' they can make a CJRS applications on their client's behalf. However if they are not listed, or listed as 'limited authorisation' then the agent cannot currently claim on behalf of the client.

How can an agent who is not currently authorised online become authorised?

If an agent is registered with HMRC, but has not been authorised to act online for their clients in PAYE, they can seek authorisation to be able to act for the client.

Rather than using paper form FBI2 or the online agent authorisation process, agents can ask their clients to authorise them to act for PAYE through the client's Business Tax Account. This is a faster route to ensure the right permissions are in place.

Prior steps required:
- The client will need to have enrolled for PAYE online for employers (activation codes have now been temporarily suspended so this is instantaneous).
- The agent must also be enrolled for PAYE online services for Agents
- The agent needs to give their Agent Government Gateway ID to the client.

Steps for client to authorise agent
- The client signs into HMRC online services (their Business Tax Account).
- In BTA, select "Manage Account" and select the "Add, view or change tax agent" option under the heading Tax Agents.
- Select "PAYE for employers" and click continue.
- On the "Manage who can access your taxes and schemes" page, click the "Add an agent" link next to the service that you want to assign an agent for (e.g. PAYE).
- Enter your Agents Government Gateway ID provided to you by your agent and click continue.
- Click on "Add Agent" to confirm you want to add the selected agent.
- You will receive confirmation the agent has been added on the screen.

Putting in place this authorisation will enable an agent to act for the client in all PAYE matters online, not just for this scheme. So if this authorisation is intended to be specific to the CJRS claim, you should advise your client to remove the agent access via the BTA once the claim is made.

HMRC is looking at ways to make third party authorisations simpler and will aim to publish further guidance on this on Tuesday.