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## Update for agents



HM Revenue  
& Customs



Dear customer,

We're writing to registered agents who may have more than one agent code for Self Assessment, VAT and/or Corporation Tax.

It's fine for agent firms to have more than one code, there are many reasons why they might have them. But sometimes codes pass from one firm (i.e. legal entity) to another or are no longer used at all.

It's important that agents use the correct code for transacting with HMRC, and that we identify codes that are out of date. This will mean we can link the right agent firm to the right code which will help improve our service, cut down on duplication and move towards further digitisation.

You only need to submit one response per legal entity even if you have multiple codes or offices, although we may contact more than one office if it is not clear who is responsible for managing your codes.

If you receive this email and you are not responsible for managing agent codes, please pass the email to the appropriate person for action.

### **Definitions**

An agent code for the purposes of this letter is the code that you use to access each of the Self Assessment, Corporation Tax or VAT services. You will have a different code for each service, and you may have several codes for each service. An agent code in this context is not your agent ID reference or your agent services account reference.

You may have other agent codes to access services such as CIS and PAYE codes. We are not currently looking at those codes and you do not need to provide us with this information.

### **What we'd like you to do by 8 November 2024**

We need your help to make sure we have the correct information for your business.

1. Please check which codes you have for Self Assessment, VAT, and Corporation Tax, for each branch, office and individual in your business.

2. Then fill in our [online form](#) to tell us which codes:
  - you're currently using
  - you're not using at the moment, but still need
  - you no longer need

The form should not take long to complete for most agent firms. We only need you to complete one form, but it should include all the codes for your business.

When you submit the form, please save the acknowledgment for your records. You don't need to contact us to confirm that you've done it.

### **What happens next**

We'll review the information you send us and update our systems if needed. We'll contact you again if we need anything else.

If you don't complete the form by the 8 November 2024, we'll contact you again.

### **Guidance on Tax Agent Codes**

Information on tax agent codes is available at [How to get an agent code for Corporation Tax or Self Assessment](#) or [How to get an agent reference number for VAT](#).

Yours faithfully  
HM Revenue and Customs

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