



<https://vat.liquidaccounts.com/>


Agent Info : List of key information to note as a Agent


Create an Agent services account

- An agent must create an Agent services account and connect it to their accounting software. The creation of the account is a one-off process that an agent firm must do to enable its staff to access Making Tax Digital through this one account and act for their clients. The user journey is a web screen journey, accessible from accounting software or from GOV.UK.
- The user will:
 - create a new Government Gateway (GGW) ID which will be the firm's new GGW ID and password. This will become an agent firm's user ID and password that will be used to access all new HMRC services via accounting software
 - give information about the agent firm, which is held by HMRC
 - receive an agent reference number, which is the number that all existing and new clients are assigned

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

 GOV.UK

 HM Revenue & Customs

Sign in English | [Cymraeg](#)

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID


Password


Sign in

Problems signing in[Trying to file Self Assessment using GOV.UK Verify?](#)[Don't have a Government Gateway account](#)[Forgotten user ID](#)[Forgotten password](#)[Forgotten user ID and password](#)[Get help from HMRC's automated assistant](#)[Get help with this page.](#)

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 GOV.UK

 HM Revenue & Customs

English | [Cymraeg](#)

Choose your account

Select the Government Gateway account you want to create.

☐ **Individual**
You want to use our online services for your personal tax. For example, if you're self employed.

☐ **Organisation**
You represent an organisation. For example a limited company, partnership or charity.

☐ **Agent**
You want to act on behalf of your client(s), whether paid or acting in a voluntary capacity.

☐ **Pensions**
You want to use our online Services as a Pension Scheme Administrator or a Pension Scheme Practitioner.

Continue

[Get help with this page.](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

Identify your business

To help us find your business we need its Self Assessment unique tax reference (UTR) or Corporation Tax reference number.

Self Assessment UTR or Corporation Tax reference

Postcode related to that UTR or reference

Continue

For Partnerships or a Limited Liability Partnerships you'll need to use your Partnership UTR. Not the UTR for each partner or LL partner

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

You are setting up an account for:

Name YourFirm Accountants Ltd.

Postcode IP23 8TY

UTR CT-1234567890


[Continue](#)

[This information is incorrect](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>



 HM Revenue & Customs

English | [Cymraeg](#)

Enter your details

Full name

Name of Organisation

Email address

We need this so we can send you your sign in details if you lose them

Create your password

Your password must:

- be between 8 and 12 characters (letters and numbers only, no special characters)
- contain at least one letter (a-z)
- contain at least one number (0-9)
- not contain the word 'password'

Confirm your password

[Continue](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

Make a note of your User ID

Your User ID
279544556399

Your Gateway Agent ID
YourFirm-498AASIBSCN7

[Print your User ID](#)

Your Government Gateway account has been created. You'll need your User ID whenever you sign in.

[Continue](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

Add your agency address

House name or number (optional)

Postcode

Search address

[Enter address manually.](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

**You've successfully created an Agent
services account for YourFirm
Accountants Ltd.**

Your account number is:
ARN-HD12345

You must save this number for your agency's records. You'll need it later.
HMRC won't show you this number again.

[Continue to your Agent services account](#)

Create an Agent services account Live page

<https://www.gov.uk/guidance/get-an-hmrc-agent-services-account>

Check your details and create your account

Agency details	Agency name: YourFirm Accountants Ltd Email address: sam@yourfirm.com	Change
Agency address	10 King Road Ipswich Suffolk IP23 8TY	Change



By setting up this account you are confirming that, to the best of your knowledge, the details you are providing are correct.

Create account

Agent services map existing clients

- After an agent creates an agent service account, they link their existing VAT clients to the account. When a client subscribes to MTD, the agent can.
 - view the client's data
 - submit updates to HMRC The agent's user journey linking their existing VAT clients to the agent services account is via web screens.
- The agent will:
 - sign in with each GGW ID that is currently used to access HMRC online services. If an agent currently has ten GGW ID's they must do this ten times.
 - Submit their firm's SA or CT UTR and agent reference number. This links existing VAT clients linked to a particular GGW ID to the new Agent services account. HMRC encourage vendors to ensure their agent customers are aware of the service and give links to more information.

Agent services map existing clients



Add your existing clients to your agent services account

Connect each of your agent Government Gateway IDs so your accounting software will be able to access your Self Assessment or VAT client information.

You can only add IDs linked to your business. We can't process client IDs.

[Start now >](#)

Before you start

You will need:

- each of the agent Government Gateway IDs used by your business for Self Assessment or VAT clients
- your agent services account number
- your business's tax reference (sometimes called a UTR)

Agent services map existing clients

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

[Sign in](#)

Problems signing in

[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)

Agent services map existing clients

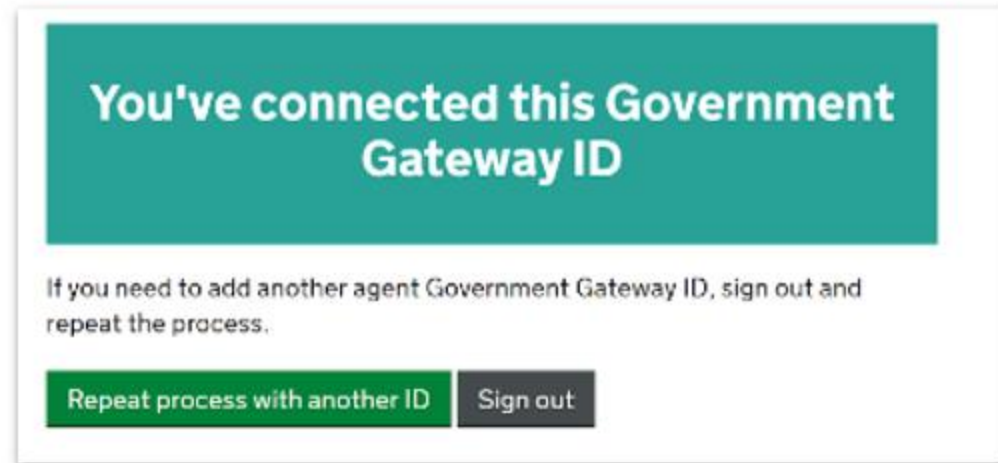
Connect to your Agent services account

Agent services account number
You got this when you created your new account, for example ARN-HDJ2123F

Self Assessment UTR or Corporation Tax reference

[Connect](#)

Agent services map existing clients



Agent services get authority from new clients

- After a firm has created a new Agent services account, they must get authority from each new client they want to represent for MTD.
- This works by allowing an agent to send a digital request to their client. The client can accept or reject the request digitally.
- To add a client:
 - The agent:
 - clicks the link for adding a client
 - inputs the client's information
 - sends a direct request to the client.
 - The client:
 - accesses a digital service, where they
 - accept or reject the request
 - The agent is updated with the client's response. If the client accepts HMRC discloses the client's MTDfB-VAT data to the agency.

Agent signs up a client to MTDfB for VAT

- In April 2018 HMRC delivered the sign-up service that enables existing VAT users to move to the MTD service.
- A user who wants to use the MTD service for VAT must sign up before first use, even if they have already signed up for MTD for income tax.
- Agents can sign up an existing client's business.
- However, the creation of the agent account which is a one-off process must be completed to enable an agent firm to sign up their clients.
- HMRC will develop supporting content that allows a customer to identify whether they need to:
 - register for tax and then sign up for MTD
 - sign up only.
- After a customer signs up they are informed of their update obligations. The sign-up service requests minimal information from the customer such as e-mail address.
- It reuses information provided as part of identity checking. HMRC will enable customers to register and sign up through GOV.UK.

Customers/agents - Amend previously submitted data

- The current process for correcting errors on a submitted VAT Return remains.
- If the net value of the errors is below £10,000, or between £10,000 and £50,000 and does not exceed 1% of the box 6 amount, the user can adjust their current VAT Return (method 1)
- If the net value of the errors is greater than that, the user must notify HMRC in writing with full details of the errors (method 2) A user can choose to use method 2 and notify HMRC separately in any case. Please ensure customers are made aware of these methods.