



This form was updated in April 2024.

**Read the Notes on page 3 before filling in this authority**  
 If you do not have an agent but would like another person to communicate with HMRC on your behalf follow the guidance at [www.gov.uk/appoint-tax-agent](http://www.gov.uk/appoint-tax-agent)

This form overrides any earlier authority given to HMRC.

HMRC may contact you in the future to reauthorise your agent relationship to comply with the UK General Data Protection Regulation (UK GDPR). For more details on what your agent will have access to, follow the guidance at [www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8](http://www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8)

### To change your agent or withdraw your consent

Follow the guidance at [www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation](http://www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation)

### Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax) fill in one of these forms for each agent.

I, (print your name)
of (name of business, company or trust if applicable)
authorise HMRC to disclose information to (agent's business name)

Give your personal details or company registered office here

Address
Postcode
Phone number

I confirm that the nominated agent has agreed to act on my behalf, and the authorisation is correct and complete.

This authorisation is limited to the matters indicated on this form.

Signature

Date

Give your agent's details here

Address
Post code
Phone number
Agent code (SA)
Agent code (CT)
Client reference

### Self Assessment

If you tick this box you must give your National Insurance number (NINO) and/or your Unique Tax reference (UTR)

### Partnership

If you tick this box you must give your Unique Tax reference (UTR)

Your agent will have access to your Self Assessment and Partnership information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to [www.gov.uk/selfassessment](http://www.gov.uk/selfassessment)

### National Insurance number

<input type="checkbox"/>						
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### Unique Tax reference (UTR) if applicable

<input type="checkbox"/>						
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If UTR has not been issued yet tick here

If you're a Self Assessment taxpayer, we'll send your Statement of Account to you, but if you would like us to send it to your agent instead tick here

Paying any amount due is your responsibility.

### Trust

Your agent will have access to your personal and financial information for your trust. For more information go to [www.gov.uk/trusts-taxes](http://www.gov.uk/trusts-taxes)

### Unique Tax Reference (UTR) if applicable

<input type="checkbox"/>							
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### Individual Pay As You Earn (PAYE)

Your agent will have access to your PAYE information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to [www.gov.uk/topic/personal-tax/income-tax](http://www.gov.uk/topic/personal-tax/income-tax)

### National Insurance number

<input type="checkbox"/>							
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## Notes

### How we use your information

HMRC is committed to protecting the privacy and security of your personal information.

This authorisation covers acts under:

- UK General Data Protection Act (UK GDPR)
- Data Protection Act (DPA) 2018
- Commissioner's for Revenue and Customs Act (CRCA) 2005

For more information go to:

- [www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you](http://www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you)
- IDG40120 - Sharing information outside of HMRC: legal obligations: lawful disclosure under section 18 CRCA [www.gov.uk/hmrc-internal-manuals/information-disclosure-guide/idg40120](http://www.gov.uk/hmrc-internal-manuals/information-disclosure-guide/idg40120)

This authority allows us to exchange, amend and disclose information about you with your agent and to deal with them on matters within the responsibility of HMRC, as specified on this form.

HMRC is not responsible for how your agent uses or holds your personal information. You should contact your agent directly if you want more information.

### Who should sign this form

Please note the legal age for an individual to give consent is generally 13 years and above in England and Wales and 12 years and above in Scotland.

If the authority is for	Who signs the form
You, as an individual	You, for your personal tax affairs
A company	The secretary or other responsible officer of the company
A partnership	The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own tax affairs
A trust	One or more of the trustees

### Agent Government Gateway identifier

Agents can find their Agent Government Gateway identifier by logging on to HMRC online services for agents and selecting 'Authorise client' from the left hand menu.

The identifier will appear on the next screen under the title 'Agent identifier'.

### Other Agent Authorisation options

#### Temporary basis

Use form COMP1 to temporarily authorise an agent to act on your behalf if you're having a compliance check carried out. For more information go to [www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks](http://www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks)

#### High Income Child Benefit Charge

Use form CH995 to authorise an appointed tax adviser to deal with your High Income Child Benefit Charge affairs.

For more information go to

[www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995](http://www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995)

#### Tax credits and Child Benefit

Use form TC689 to authorise someone to act on your behalf for Tax Credit and Child Benefit matters. For more information go to

[www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689](http://www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689)

#### Digital Services

You can also authorise your agent to act for you online using our digital services. For more information go to [www.gov.uk/guidance/client-authorisation-an-overview](http://www.gov.uk/guidance/client-authorisation-an-overview)

#### Where to send this form

Only send pages 1 and 2 to HMRC, do not send page 3. Keep page 3 for your records.

When you've completed pages 1 and 2 of this form please send them to:

National Insurance Contributions and Employer Office

HM Revenue and Customs

BX9 1AN

There are some exceptions to this to help speed the handling of your details in certain circumstances. If this form:

- accompanies other correspondence, send it to the appropriate HMRC office
- is solely for Corporation Tax Affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to the office

17/03/2025

Agent Compliance Team  
HM Revenue and Customs  
BX9 1ZE  
United Kingdom

Subject: Change of Address Notification for Agent Services

Dear Sir/Madam,

I am writing to inform you of a change in the registered address of MCOC ACCOUNTANCY LTD, effective 17/03/2025.

**\*\*New Address:\*\***

27 Old Gloucester Street,  
London,  
WC1N 3AX

**\*\*Old Address:\*\***

26 James Watt Way  
Erith  
DA8 1SQ

Please update your records accordingly. Our HMRC Agent Services ID is: 2380TT

If you require any further information or documentation to process this change, please do not hesitate to contact me.

Thank you for your attention to this matter.

Yours sincerely,

Michael Cole  
Founder  
MCOC ACCOUNTANCY LTD



ACCOUNTANCY  
LTD

27 Old Gloucester Street, London, United Kingdom, WC1N 3AX

020 806 40718

[michael@mcocaccountancy.co.uk](mailto:michael@mcocaccountancy.co.uk)

[www.mcocaccountancy.co.uk](http://www.mcocaccountancy.co.uk)