GOV•UK

The Tax Agent's Handbook

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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Back to contents

Online services for agents

Information about services available to agents, including Self Assessment and PAYE for agents online services, multi-factor authentication, calculators and the HMRC App. Find out about service availability and any current issues.

Service availability and issues

You can use the HMRC service availability, downtime and technical issues (https://www.gov.uk/government/collections/hm-revenue-and-customs-service-availability-and-issues) to check for planned downtime or whether there are any technical issues affecting the performance of HMRC online services.

Agent services account

You will need to sign in to HMRC services and check which agent account you'll need to use (https://www.gov.uk/government/collections/hmrc-online-services-for-agents).

The tax services you will be using will determine the type of account you need (https://www.gov.uk/guidance/find-out-how-to-register-as-a-professional-tax-agent-with-hmrc#check-which-type-of-account-you-need).

Agent services account (https://www.gov.uk/government/collections/hmrc-online-services-for-agents#agent-services-account) allows you to access services such as:

- Income Record Viewer
- registering your client's estate
- managing your client's Capital Gains Tax on UK property account
- managing your client's details for VAT

HMRC online services for agents account

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PAYE for Agents online service

The PAYE for Agents online service (https://www.gov.uk/guidance/payecis-for-agents-online-service) allows you to manage most of your clients' responsibilities online for:

- PAYE (Pay As You Earn)
- Construction Industry Scheme (CIS)
- Employment Related Securities (ERS)
- employer liabilities and payments

Self Assessment for Agents online service

The Self Assessment for Agents online service (https://www.gov.uk/guidance/self-assessment-for-agents-online-service) covers individuals, businesses, trusts and partnerships. Client authorisations also cover National Insurance and, for individuals, requests for information to help calculate the High Income Child Benefit charge.

To use the Self Assessment for Agents online service you'll need to:

- have an agent code
- be registered with HMRC online services
- add the Self Assessment for Agents service to your portfolio
- set up agent authorisation for each of your clients

Multi-factor authentication

What is multi-factor authentication

Multi-factor authentication (MFA) adds an additional step to the sign in process.

After entering your Government Gateway user ID and password, you will be asked to enter a one-time access code. This helps further protect accounts even if sign in details are compromised.

MFA already protects Government Gateway accounts for individuals and organisations (https://www.gov.uk/guidance/keeping-your-hmrc-login-details-safe#multi-factor-authentication). We are now extending this protection to agent accounts in response to the continued and evolving threat to online security.

How multi-factor authentication will be introduced

HMRC has been working collaboratively with agents and professional bodies to introduce this change. Following a successful period of test and learn with a small group of agents, testing is being expanded during April and May 2026.

MFA will be applied to all agent accounts once testing is complete, HMRC to confirm date.

How to prepare

Prior to MFA being activated, there are several steps you should take to avoid disruption to your access to HMRC online services.

Set up individual accounts for each member of staff

HMRC recommends each member of staff who requires access to your agent services account and HMRC online services for agents account has their own individual sign in credentials.

Set up at least two administrators

Organisations with multiple staff members should have more than one administrator on their account. This allows you to:

- manage MFA resets internally
- avoid the need to contact HMRC for routine access issues

- maintain continuity if an administrator is unavailable

Remove accounts no longer required
To help keep your account secure, you should remove access for any staff who leave your organisation or no longer need access to your HMRC online services.

This reduces the risk of unauthorised access and helps ensure your account information remains protected.

Guidance on how to add standard users, administrators and remove staff access is available at how to give staff access to your HMRC online tax agent accounts (https://www.gov.uk/guidance/how-to-give-staff-access-to-your-hmrc-online-tax-agent-accounts).

Consider how access codes will be received
HMRC recommends you prepare for the introduction of MFA by:

- agreeing and communicating your approach to the introduction of MFA in advance, to ensure all employees are prepared
- using an authenticator app as the primary method
- setting up one additional authentication method as a backup

There are three ways to get an access code.

Authenticator app
The Authenticator app benefits include:

- works on a phone, tablet or computer
- does not need mobile signal
- provides a code when offline

The code provided will appear for 30 to 60 seconds.

Text message
A text message code lasts for 15 minutes and:

- is sent directly to your phone
- you must have signal to get it

Voice call
A voice call code lasts for 15 minutes, your phone will ring and a voice will say the code.

Check and update existing MFA settings
An existing MFA option may already be set on your account for example, if someone in your firm previously enabled MFA while using an HMRC service such as Making Tax Digital for VAT. When MFA is activated for sign in, access codes will be sent to the contact details that were saved at the time the option was set up.

You should check your account for any existing MFA options and confirm they are current. Actions you can take:

- update your own MFA details by changing an existing option or adding another option
- removing MFA options for team members if you are an administrator

Once an MFA option is removed, team members can set up their new options. Administrators cannot set new MFA options on behalf of team members, they can only remove existing ones.

Setting your MFA options
Once MFA is activated, each user will be prompted to set up their own MFA options when they first sign in if none are already in place. Users can also set these up in advance. You may wish to coordinate this across your team to ensure a consistent approach. Once MFA is activated, if you:

- already have an account you will see a new screen when you sign in, it will ask you to type in your access code
- are creating a new account you will be asked to set up multi-factor authentication

Remember me function
Choose the remember me function to sign in to an account from the same device, using the same browser without the need to input an access code for 7 days.

You will be asked for an access code during the 7 days if you sign in to a different:

- Government Gateway user ID
- device
- web browser

Use of third party software
If you use automated processes or third party software to manage your sign in journey, the introduction of MFA may affect those products. We recommend contacting your software provider in advance, to check whether any adjustments are needed.

Software developers have already been notified of this change to allow time for necessary updates.

Calculators

You can access a number of calculators to help you work out your client's tax. Find out more about HMRC tools and calculators (https://www.gov.uk/guidance/hmrc-tools-and-calculators).

Income Record Viewer

Access the Income Record Viewer for agents (https://www.gov.uk/guidance/get-access-to-the-income-record-viewer-for-agents) and use the digital handshake if you're an agent to check your clients pay and tax details, employment history and tax codes.

You will need an agent services account (https://www.gov.uk/guidance/sign-in-to-your-agent-services-account) to access the Income Record Viewer.

You will not be able to use any existing 64-8 authorisation to access the Income Record Viewer. Read the guidance on how to get authorised using the digital handshake (https://www.gov.uk/guidance/how-to-use-the-digital-handshake-to-get-authorised-as-a-tax-agent) so that you can access your client's information in the Income Record Viewer.

HMRC App

The HMRC app (https://www.gov.uk/guidance/download-the-hmrc-app) is a quick and easy way to get information about your tax, National Insurance and benefits.