Inland Revenue
Te Tari Taake

Business
Ngā Ūmanga

IR1059 | October 2020

Authority to Act guidelines for Intermediaries

These guidelines are to help you make your request. They list the information we require before considering your request. These guidelines don't override any legislation, standard practice statements, publications or forms that have been released.

About an authority to act

To link a client, you must hold written or electronic authority from your client. This gives you or your agency legal permission to deal with us on your client's behalf. It lets you access information on a tax type or activity you, or your agency, are linking to.

An authority to act for an individual client doesn't extend to their related entities, eg a company, partnership or trust. You need a separate authority to act for each IRD number you're linked to. An authority to act letter for a non-individual must be signed by a person or persons with the requisite authority to bind that entity and also needs to state the capacity of the signee (e.g. director, trustee, parter, EOH).

- **Companies** - a person or persons who hold(s) the authority to bind the company to an agreement must sign the authority to act. This would normally be a director or a manager.
- **Ordinary partnerships** - the authority to act letter must be signed by a partner or by a person who has the delegated authority to bind the partnership.
- **Limited partnerships** - the authority to act letter must be signed by a general partner or a person who has the delegated authority to bind the limited partnership.
- **Trusts** - the authority to act letter must be signed by all trustees, or by the trustee or trustees who have been authorised by the other trustees to act on all of their behalf.
- **All other entities** - a person or persons with the requisite authority must sign the authority to act letter.

The rules governing the particular entity will determine how many persons need to sign the authority to act. For example, if one person holds the delegated authority to sign on behalf of the other members of the non-individual then only that person needs to sign. The person signing the authority to act letter must ensure that they are authorised by the non-individual to appoint an agent. It may sometimes, depending on the circumstances, be prudent for you to check that you have been properly appointed. You may wish to verify a signatory's authority as part of your identity verification process, for example, by obtaining and holding a copy of the trustee resolution that gives authority to a particular trustee to act on behalf of the other trustees.

Children under the age of 16 need an adult to complete an authority to act letter on their behalf. When a child of an existing client turns 16 and they become a client, you need an authority to act from them. If your client passes away, you must hold a signed authority to act letter from an authorised person for the estate. To hold an electronic authority to act, you need to follow the guidelines set out in "Standard for the use of a valid electronic signature on documents provided to the Commissioner" on our website at **www.taxtechnical.ird.govt.nz/commissioner-s-statements/standard-for-the-use-of-a-valid-electronic-signature-on-documents-provided-to-the-commissioner**

Information needed on the authority to act

Your client's authority to act must contain the following:

- the intermediaries full name - not a specific person or partner
- where the intermediary is in the name of an individual, the authority should also include the words "and staff/contractors as applicable"
- the client's full name, IRD number, a space for their signature and date
- where the client is a non-individual, the name and authority of each signatory to the authority to act must be clearly stated, e.g. director
- the words "authority to act on behalf of" and "obtain information from Inland Revenue through all channels, including electronic ones"

- the authority given to obtain information for all/xxx tax types (except child support)
- if there's an agreement to sign on behalf of the client, stipulate this in the authority
- if a trust account is to be used for client refunds, the client must be made aware of this in the authority.

If a client has been delinked for any reason, you need a new authority to act letter or electronic authority before you can re-link them.

Note: You can't link clients for child support tax types. The client must give written authority to Inland Revenue by either writing a letter or completing an *Elect someone to act on your behalf (IR597)* form.

For tax agents acting for **ALL** tax types - below are examples of the information that must be on an authority to act document.

Authority to act (non-individual)

I/We ...., ...
(Full name of person/s) *(position in entity)*

Being duly authorised by ....
(name of non-individual entity)

Give authority to ....
(name of tax agent)

To act on behalf of ....

.... / .... / ....
(name and IRD number of non-individual entity)

For **all** tax types.

Authority is given to obtain information from Inland Revenue about **all** tax types. This includes obtaining information through all Inland Revenue media and communications channels.

Print name ....

Signature .... Date ....

Print name ....

Signature .... Date ....

Authority to act (individual)

I ....

IRD number .... / .... / ....

(Name and IRD number of person giving authority)

give authority to ....
(name of tax agent)

To act on my behalf for **all** tax types (except child support).

Authority is given to obtain information from Inland Revenue about **all** tax types (except child support). This includes obtaining information through all Inland Revenue media and communications channels.

Signature .... Date ....

For tax agents/Intermediaries only linking for **SOME** tax types – below are examples of the information that must be on an authority to act document.

Authority to act (non-individual)

I/We ...., ...
(Full name of person/s) *(position in entity)*

Being duly authorised by ....
(name of non-individual entity)

Give authority to ....
(name of tax agent)

To act on behalf of ....

.... / .... / ....
(name and IRD number of non-individual entity)

For **xxx** list tax types eg. PAY, GST

Authority is given to obtain information from Inland Revenue about these tax types. This includes obtaining information through all Inland Revenue media and communications channels.

Print name ....

Signature .... Date ....

Print name ....

Signature .... Date ....

Authority to act (individual)

I ....

IRD number .... / .... / ....

(Name and IRD number of person giving authority)

give authority to ....
(name of tax agent)

To act on my behalf for **xxx** list tax types eg. PAYE, GST (except child support).

Authority is given to obtain information from Inland Revenue about these tax types (except child support). This includes obtaining information through all Inland Revenue media and communications channels.

Signature .... Date ....

www.ird.govt.nz

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- **Demonstrations** - learn about our services by watching short videos.
- **Get it done online** - complete forms and returns, make payments, give us feedback.
- **Work it out** - use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** - download our forms and guides.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

FREE ADVISORY SERVICE

Our community compliance officers run free tax seminars and workshops for new businesses and organisations. For more information or to register to attend one of these sessions go to **www.ird.govt.nz** (search keyword: seminar) or phone 0800 377 774.

New Zealand Government