

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, partner, 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
- Authorise the intermediary to obtain the clients information from Inland Revenue through all channels (including electronic ones)

- the authority given to obtain information for all/xxx tax types
- 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.

Here is an example of an authority to act:

Authority to act

Authority is given to (*insert name of business here*) and staff and contractors (if applicable) to act on behalf of the entities listed below to obtain information from Inland Revenue about (tick one):

ALL tax types or

The following tax types: (*list tax types here*)

This includes authority to obtain information from Inland Revenue through all channels (including electronic)

*Authority is given to redirect any refunds to the agents trust account for the entries listed below (*delete if not applicable*)

*Authority is given to sign on behalf of the entities listed below (*delete if not applicable*)

Individual:

Full name	IRD#	Signature	Date

- *An adult is able to sign on behalf of a child under 16, when the child turns 16, they are required to sign an A2A themselves*
- *If an individual passes away a new A2A is required to be completed and signed by an authorised person for the estate*

Non-Individual:

Entity's name	Entity's IRD#	Representative's name	Representative's position	Signature	Date

- *Refer to the IR1059 to identify who is able to sign on behalf of a non-individual*
- *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*



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Forgotten your myIR user ID or password?

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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.

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