

There has been a substantial update to the engagement letter with changes seen throughout. This summary is aimed as a guide to highlight the key changes.		
Section	Paragraph reference in previous version (compared to May 2023 version)	New paragraph reference & nature of change
Part 1 – Example Engagement letter wording	1.2 1.4 2.1 – 2.3 3.1 4.2.1 4.3.1 5.1.1	Guidance notes – updated 1.2 – updated 1.4 – inserted 1.5 – renumbered 1.6 – 1.6.2 – inserted 2.1 – 2.3 – updated 2.4 – inserted 3.1 – updated 4.2.1 – updated 4.3.1 – updated 5.1.1 – updated Fee Schedule – inserted
Part 2 A – Acting as auditors	1.1.2 1.1.3 1.1.4 – 1.1.6 1.1.7 – 1.1.9 1.2.1 1.2.4 1.2.9 1.2.10 1.2.11 1.3.3 1.3.8	1.1.2 – inserted 1.1.3 – renumbered and updated 1.1.4 – renumbered 1.1.5 – inserted 1.1.6 – 1.1.8 – renumbered 1.1.9 – inserted 1.1.10 – 1.1.12 – renumbered 1.2.1 – updated 1.2.4 – updated 1.2.9 – inserted 1.2.10 – renumbered 1.2.11 – renumbered and updated 1.2.12 – renumbered 1.3.3 – updated 1.3.8 – updated 1.3.15 – inserted
Part 2 B – Preparation of statutory financial statements	1.1.2 1.1.3 1.1.4 1.1.7 1.1.9 – 1.1.11 1.2.10 1.3	1.1.2 – updated 1.1.3 – updated 1.1.4 – updated 1.1.7 – updated 1.1.9 – inserted 1.1.10 – 1.1.12 – renumbered 1.2.10 – updated 1.3 – updated
Part 2 C – Preparation of non-statutory financial statements in compliance with a financial reporting framework	1.2.2 1.2.9 1.3	1.1.5 – inserted 1.2.2 – updated 1.2.9 – updated 1.3 – updated
Part 2 D – Preparation and maintenance of accounting records	1.1.3 1.2.2	1.1.3 – inserted 1.1.4 – renumbered 1.1.5 – inserted 1.2.2 – updated

Part 2 E – Personal tax – Individuals, sole traders and couples	1.1.2 1.1.5 1.2.1 1.4.1 1.4.4 1.4.9 – 1.4.11 1.4.12	1.1.2 – updated 1.1.5 – updated 1.2.1 – updated 1.4.1 – updated 1.4.4 – updated 1.4.9 – 1.4.11 – removed 1.4.9 - renumbered
Part 2 E-A – Personal tax – Capital gains tax 60-day returns	N/A	New schedule inserted
Part 2 E-B – Personal tax – Individuals, sole traders and couples in MTD income tax	N/A	New schedule inserted
Part 2 F – Trusts and estates tax returns	1.3.1 1.5.1 1.5.4 1.5.6 1.5.9 – 1.5.11 1.5.12 – 1.5.13	Parts 1.1 & 1.2 – updated throughout 1.3.1 – updated 1.5.1 – updated 1.5.4 – updated 1.5.6 – updated 1.5.9 – 1.5.11 – removed 1.5.9 – 1.5.10 – renumbered
Part 2 G – Partnership tax returns	1.1.2 1.2.1 1.4.1 1.4.4 1.4.9 – 1.4.11 1.4.12	1.1.2 – updated 1.2.1 – updated 1.2.2 – inserted 1.4.1 – updated 1.4.4 – updated 1.4.9 – 1.4.11 – removed 1.4.9 – renumbered
Part 2 H – Limited liability partnerships (LLP) tax return	1.2.1 1.4.1 1.4.4 1.4.9 – 1.4.11 1.4.12	1.2.1 – updated 1.4.1 – updated 1.4.4 – updated 1.4.9 – 1.4.11 – removed 1.4.9 – renumbered
Part 2 I – Corporation tax	1.2.1 1.4.1 1.4.4 1.4.9 – 1.4.11 1.4.12 1.6.4	1.2.1 – updated 1.4.1 – updated 1.4.4 – updated 1.4.9 – 1.4.11 – removed 1.4.9 – renumbered 1.6.4 – updated Appendix A – inserted
Part 2 J-A – Payroll services (no off payroll working)	1.2.7 1.2.8 1.3.1 1.5.1 1.5.5 1.5.6	1.2.7 – removed 1.2.7 – renumbered 1.3.1 – updated 1.5.1 – updated 1.5.5 – updated 1.5.6 – updated
Part 2 J-B – Payroll services (includes off payroll working)	1.2.7 1.2.8 1.3.1 1.5.1 1.5.5	1.2.7 – removed 1.2.7 – renumbered 1.3.1 – updated 1.5.1 – updated 1.5.5 – updated
Part 2 K – Benefits-in-kind returns	1.2.1 1.4.1	1.2.1 – updated 1.4.1 – updated

Part 2 L-GB – Great Britain VAT returns (Making Tax Digital (MTD) for VAT) Rewritten and renamed: Part 2 L – VAT returns	1.3.1 1.5.1 1.5.5 1.5.9 1.5.10 – 1.5.12	Parts 1.1 & 1.2 – updated throughout 1.3.1 – updated 1.5.1 – updated 1.5.5 – updated 1.5.9 – updated 1.5.10 – 1.5.12 – removed
Part 2 L-NI – Northern Ireland VAT returns (MTD)	Schedule removed: see Part 2 L – VAT returns and Part E-B Personal tax – individuals, sole traders and couples in MTD income tax for fully re-written VAT and MTD Parts	
Part 2 M – Tax investigations	1.2.1	1.2.1 – updated
Part 2 N – Unprompted taxation disclosures	1.1.2 – 1.1.8 1.2.1	1.1.2 – 1.1.9 – Numbering updated 1.2.1 – updated
Part 2 O – Specialist or ad hoc taxation advisory services Renamed: Part 2 O – Specialist or ad hoc tax advisory services	1.3.1 – 1.3.5 1.3.6 – 1.3.8 1.3.9 – 1.3.11	1.3.1 inserted 1.3.2 – 1.3.6 – renumbered 1.3.6 – 1.3.8 – removed 1.3.7 – 1.3.9 – renumbered
Part 2 P – Tax credits	Schedule removed	
Part 2 Q – Probate and related services by licensed / authorised firm Renamed: Part 2Q - Reserved legal services and other related services by licensed / authorised firm	Updates to this schedule were published in October 2025. The updates at that time saw this schedule rewritten with updates throughout.	
Part 2 R – Cloud-based services	1.1.1 – 1.1.2 2.1.5 2.2.3 2.3.1 2.4.1 2.4.3 3.2.2	1.1.1 – 1.1.2 – updated 2.1.5 - updated 2.2.3 – updated 2.2.4 – inserted 2.3.1 – updated 2.4.1 – updated 2.4.3 – inserted 2.4.4 – renumbered and updated 3.2.2 – updated
Part 2 S – Access to finance portal		1.1.6 – inserted
Part 2 T – Agreed-upon procedures	N/A	New schedule inserted
Part U-A – Acting as an authorised corporate service provider (ACSP) with ID verification services	N/A	New schedule inserted – published in Dec 2025
Part U-B – Acting as an authorised corporate service provider (ACSP) without verification services	N/A	New schedule inserted – published in Dec 2025

Part 2 U-GN Guidance on being an authorised corporate service provider (ACSP)	Guidance note published in Dec 2025	
Part 3 – Optional Paragraphs	Section 3 Sections 4 - 6 5.1.1 Section 6	Section 3 – removed, now included in Part 4 Section 16 Sections 3 – 5 – renumbered 4.1.1 – updated Section 5 updated throughout
Part 4 – Terms of Business	2.3 4.2 4.3 7 7.4 11.3 – 11.4 Part 3 Section 3 16 17 17.1 17.1 18 19 19.1 – 19.3 20 20.2 21 22 23 23.3 24 25 25.1	2.3 – updated 4.2 – updated 4.3 – updated 7 – title corrected 7.4 – updated 11.3 – inserted 11.4 – 11.5 – renumbered Section 16 – inserted, brought in from Part 3 Section 3 17 – renumbered 18 – renumbered & renamed 18.1 – 18.8 – inserted 18.9 – updated 18.10 – separated out 18.11 – 18.12 – inserted 19 – renumbered 20 – renumbered 20.1 – 20.3 – links updated 21 – renumbered 21.2 – updated 22 – renumbered 23 – renumbered 24 – section inserted 25 – renumbered 25.3 – updated 26 – renumbered 27 – renumbered 27.1 – updated
Part 5 – Privacy Notice	1 4 5 6 8 9 11	1 – updated 4 – updated 5 – updated 6 – updated 8 – updated 9 – updated 11 – updated