



ENGAGEMENT LETTERS AND PRIVACY NOTICES – WHAT HAS CHANGED IN THIS HELPSHEET

Issued July 2016
Last Reviewed May 2022

The table below summarises the changes that were made in the May 2022 update

Section	New paragraph reference & nature of change
Part 1 – Example Engagement Letter Wording	5.2.1 - updated
Part 2 A – Acting as Auditors	1.1.1 – updated 1.2.9 – updated 1.2.11 - updated
Part 2 B – Preparation of Statutory Financial Statements	1.1.1 – updated 1.1.2 – updated 1.1.5 – updated 1.1.7 – updated 1.1.9 – updated 1.2.1 – updated
Part 2 E - Personal Tax – Individuals, Sole Traders and Couples	1.1.7 – updated 1.2.1 – list updated 1.4.4 c) – updated 1.4.9 – removed 1.4.9 – updated 1.4.10 – inserted 1.4.11 – inserted 1.4.12 – updated
Part 2 F – Trusts and Estates Tax Returns	1.1.6 – updated 1.3.1 – list updated 1.5.1 – list updated 1.5.9 – removed 1.5.9 – updated 1.5.10 – inserted 1.5.11 – inserted 1.5.12 – updated 1.5.13 - inserted
Part 2 G – Partnership Tax Returns	1.2.1 – list updated 1.4.9 – removed 1.4.9 – updated 1.4.10 – inserted 1.4.11 – inserted 1.4.12 - updated
Part 2 H – LLP Tax Returns	1.4.4 – list updated 1.4.9 – removed

	1.4.9 – updated 1.4.10 – inserted 1.4.11 – inserted 1.4.12 - inserted
Part 2 I – Corporation Tax	1.2.2 b) – updated 1.4.9 – removed 1.4.9 – updated 1.4.10 – inserted 1.4.11 – inserted 1.4.12 - updated
Part 2 J-A Payroll services (no OPW)	1.2.6 – updated 1.2.8 – updated 1.3.1 – list updated 1.5.5 – list updated
Part 2 J-B Payroll services (inc OPW)	1.1.6 – updated 1.1.8 – updated 1.1.9 – list updated 1.2.1 – list updated 1.2.8 – updated 1.3.1 – list updated 1.5.4 – updated 1.5.5 – list updated
Part 2 J-C Furlough Grant Claim Services	Schedule removed
Part 2 K – BIK	1.4.6 - updated
Part 2 L-A VAT Returns (GB)	Schedule removed
Part 2 L-A VAT Returns (NI)	Schedule removed
Part 2 L-B GB VAT Returns (MTD) Renamed: Part 2 L-GB – Great Britain VAT Returns (MTD)	Guidance notes – updated 1.2.8 – updated 1.3.1 – list updated 1.5.7 – updated 1.5.9 – updated 1.5.10 – removed 1.5.11 – removed 1.5.10 – inserted 1.5.11 – inserted 1.5.12 – inserted
Part 2 L-B NI VAT Returns (MTD) Renamed: Part 2 L-NI – Northern Ireland VAT Returns (MTD)	Guidance notes - updated 1.3.1 – list updated 1.5.7 – updated 1.5.10 – removed 1.5.11 – removed 1.5.12 – removed 1.5.10 – inserted 1.5.11 – inserted 1.5.12 – inserted 1.5.13 – inserted
Part 2 M – Tax Investigations	Numbering corrected

	1.2.1 – list updated
Part 2 N – Unprompted Taxation Disclosures	Numbering corrected 1.1.4 – updated for numbering change 1.2.1 – list updated
Part 2 O Specialist or ad hoc taxation services Renamed: Part 2 O – Specialist or ad hoc Taxation Advisory Services	1.3.6 – removed 1.3.6 - updated 1.3.7 – inserted 1.3.8 – inserted 1.3.9 – updated
Part 2 P – Tax Credits	This part is still to be updated – update to follow asap
Part 2 Q – Probate and Related Services by Licensed/Authorised Firm	Numbering corrected 1.4.1 – updated 1.4.2 – updated 3.1.2 – updated 3.1.3 – updated 3.1.5 – updated 3.1.6 – updated 3.1.8 – updated 3.1.9 – updated 3.1.10 – updated 3.1.11 – updated 3.1.12 – updated 4.1.1 – updated
Part 2 R – Cloud Based Services	Numbering corrected 1.1.1 – updated 1.1.3 – updated 1.2.1 – updated
Part 2 S – Access to Finance Portal	Numbering corrected 1.1.1 – updated 1.1.3 – updated
Part 3 – Optional Paragraphs	Numbering corrected 1.1.3 – updated 2.1.1 – updated 6 – definitions updated
Part 4 – Terms of Business	Numbering corrected 7.1 – updated 20.2 – link updated
Part 5 – Privacy Notice	1 – updated 4 – updated

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