

**To:** All firms  
**From:** Simon Kettlewell  
**Date:** 20 February 2019

---

### **MAKING TAX DIGITAL – ENGAGEMENT LETTER UPDATE**

Making Tax Digital (MTD) for VAT requirements come in to force on 1 April 2019 for VAT registered entities (subject to certain exemptions/deferral).

For accountancy practices offering VAT compliance services to MTD-affected entities, the letter of engagement will need to be updated to reflect the requirements of the new rules.

We have updated our VAT engagement letter wording accordingly and this is attached to the email enclosing this Technical Memo. The letter can also be downloaded from Sharefile within a new (temporary) folder called “MTD for VAT”.

Please note that in due course, this engagement letter wording will be included in the updated HAT Compliance Manual, which will be released during Quarter 2 of 2019.

If you have any questions about this technical release, please contact [simon@hatgroup.co.uk](mailto:simon@hatgroup.co.uk)