

To: All firms  
From: Simon Kettlewell  
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### TERMS OF BUSINESS UPDATE: IMPACT OF BREXIT ON REFERENCES TO EU GDPR

Further to the end of the Brexit transition period (or Implementation Period, as it is referred to in legislation), a number of pieces of legislation have changed.

One area affected by such changes is data protection; the General Data Protection Regulation (EU GDPR) has been replaced with UK-specific Data Protection regulations, specifically the Data Protection Act 2018 as amended by the Data Protection, Privacy and Electronic Communications (Amendments etc.) (EU Exit) Regulations 2019 (now known as "UK GDPR").

One of the consequences of this change is that the Terms of Business, which accompany engagement letters, must be updated. Within the HAT Proforma Documents folder, the Terms of Business document ("1.2 PAF A2-1 Specimen Letter of Engagement - Terms of Business") has been updated and re-dated with an effective date of February 2021. We have therefore also re-named the Proforma Documents folder to "February 2021" for consistency.

The updated Proforma documents folder can be accessed from the HAT Members Area, accessible from the HAT homepage here: <https://hatgroup.co.uk/>

Firms should adopt the updated Terms of Business immediately and are encouraged to issue updated Terms of Business to clients **as soon as practicable**.

Privacy notices are also likely to require an update; please consult the suggested templates from your Regulatory Body for these. ICAEW members can obtain the up to date wording here: <https://bit.ly/2LRUwcc>. It is not clear that ACCA and ICAS have updated their template wording yet. In the interim, guidance can be obtained from the Information Commissioner's Office here: <https://ico.org.uk/>

Note that the HAT Quarter 1 Update discusses further the impact of Brexit-related changes to legislation.

We are always pleased to receive feedback on our Manuals - if you have any comments, please contact Simon Kettlewell ([simon@hatgroup.co.uk](mailto:simon@hatgroup.co.uk))

Stay safe.