The Self Assessment engagement letter

United Kingdom edition

[Firm letterhead]

[Date]

[Client name]
[Client address]

Dear [Client name],

THE ENGAGEMENT

We will prepare your Self Assessment tax return (SA100) for the tax year ended 5 April [year], with the supplementary pages for [employment / self-employment / property income / foreign income / capital gains], and submit it to HM Revenue & Customs once you have approved it. We will calculate your tax liability and any payments on account, and tell you what to pay and when.

WHAT IS NOT INCLUDED

This engagement does not include returns under Making Tax Digital for Income Tax, which are covered by a separate schedule; 60-day returns for UK residential property disposals; returns for any other person; bookkeeping; tax planning or advice; or dealing with any enquiry or compliance check that HMRC opens into your return. We will agree any of these with you separately.

YOUR RESPONSIBILITIES

You are legally responsible for your tax return and for making sure it is correct and complete, even though we prepare it. You will give us all the information we need by [date], tell us about any new source of income, and keep the records that support your return for the period the law requires — at least five years after the 31 January filing deadline if you are self-employed or let property.

We will send you the completed return to review. We will not submit it until you have confirmed to us, [in writing / in our client portal], that it is correct and complete.

DEADLINES AND PAYMENTS

The online filing deadline is 31 January following the end of the tax year. Any balancing payment and your first payment on account for the following year are due on the same date, with a second payment on account due on 31 July. If information reaches us after [date] we cannot guarantee to file by 31 January, and HMRC's penalties for late filing and late payment would apply.

AUTHORITY TO ACT

You authorise us to act as your agent with HMRC for Self Assessment. We will request this through HMRC's online agent authorisation. HMRC will continue to correspond with you directly on some matters; please send us anything you receive from them.

ANTI-MONEY LAUNDERING

We are required by the Money Laundering Regulations 2017 to verify your identity and to keep evidence of it. We are also required to report to the National Crime Agency if we know or suspect money laundering, and the law may prevent us from telling you that we have done so.

FEES

Our fee is [amount] plus VAT, invoiced when the return is ready for your approval and payable within [number] days. Work outside this scope, including any HMRC enquiry, is charged at [rate] per hour and agreed with you first.

YOUR DATA

We process your personal data in accordance with the UK GDPR and the Data Protection Act 2018, as described in our privacy notice, and retain our files for [number] years.

AGREEMENT

This letter and our standard terms of business form our contract. Please sign and return a copy.

Yours sincerely,
[Name], [Firm name]

Agreed by [Client name]:

Signature _____ Date _____

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