Switching Accountant Checklist

- [ ] Tell your current accountant in writing that you're moving, and check your engagement letter for any notice period.
- [ ] Give your new accountant written authority to contact your previous one, so they can ask for professional clearance and the handover information.
- [ ] Gather your references: UTR, National Insurance number, and where they apply your company number and company UTR, VAT number and employer PAYE reference.
- [ ] Collect your last filed accounts and tax returns, and the records behind the current year: bank statements, sales and purchase invoices and receipts.
- [ ] Authorise your new accountant with HMRC for each tax, online or through your business tax account where you can. Use form 64-8 only if you can't.
- [ ] You don't need to remove your old accountant first: a new authorisation replaces the existing one.
- [ ] Removing an agent yourself from Self Assessment while you're signed up for Making Tax Digital for Income Tax? Remove them from both.
- [ ] List any deadlines that fall during the handover: the next VAT Return, payroll run, Self Assessment return or company accounts.
- [ ] Move your bookkeeping software subscription, or share access, so your records history comes with you.

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Guidance and the latest version: https://www.countify.co.uk/advice/switching-accountants-guide