



**TECHNICAL RELEASE TR 11/2016**

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**Third Party– Letters of Confirmation**

October 2016

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## **Introduction**

ACCA often receives requests from members for clarification on how to deal with third party confirmation requests concerning client matters.

This is frequently presented as a standard form for the accountant to complete and sign. We would advise members to avoid signing such forms where they incorporate a broad and open ended guarantee relating to the client's ability and/or willingness to repay financing.

The letter provided in this guidance is a template that members may use instead. It is confined to confirming some factual information that the accountant is in a position to stand over and may be amended to suit particular situations (where relevant).

In June 2002 Miscellaneous Technical Statement M39, 'Reporting to Third Parties' (M39) was issued. M39 outlines the general principles that need to be applied when members are asked for various types of confirmation requests from third parties on behalf of clients. Members should consult this document before completing any standard forms or responding to requests for information.

**To Third Party [name and address to be inserted]**

Dear Sirs

REFERENCE IN CONNECTION WITH THE [insert circumstances pertaining to the request for confirmation]

*[Name of client and application reference, as appropriate]*

Our above named client has approached us for confirmation in connection with a written request from you dated [insert date].

We have acted in connection with our client's *[Personal / tax/ corporation tax]* affairs since *[date XXX]* and are still engaged in this regard. However, it should be noted that our knowledge of our client's affairs might not be fully up to date. In addition, we have not carried out any specific audit or other assurance related work with regard to this statement.

Our client's Tax Return for year to *[specify year and title of Return]*<sup>1</sup> as at 31 December 20 *[XX]* was returned to the Inspector of Taxes on *[date XXX]* within the required filing deadline.

Whilst the information provided above is believed to be true, it is provided without acceptance by *[name of firm]* of any responsibility whatsoever, and any use you wish to make of the information is, therefore entirely at your own risk.

Yours faithfully

Signed

Dated

*Cc [client name]*

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<sup>1</sup> For example Self-Employed 2015 – "Form 11"