

Status Determination Statement

COMPANY NAME

(This will be the name of the individuals limited company)

.....
CONTRACT START DATE:
.....

.....
CONTRACT END DATE:
.....

.....
AGENCY NAME:
.....

We believe that this engagement falls inside/outside IR35 and are therefore Employed/Self-Employed for tax purposes, for the following reasons:

Enter the reason you arrived at this decision:

e.g. if the contractor has the right to provide a substitute, level of control exercised over the contractor, presence of mutuality of obligations and so on

This determination was produced using: HMRC's CEST Tool/independent advice/inhouse evaluation.

If you wish to dispute the result of this determination, please contact: e.g. email@endhirer.com

DATE FORM COMPLETED
.....

.....
COMPLETED BY:
.....

.....
SIGNED:
.....

Status Determination Statement (detailed)

COMPANY NAME

(This will be the name of the individuals limited company)

CONTRACT START DATE:

CONTRACT END DATE:

AGENCY NAME:

We believe that this engagement falls inside/outside IR35 and are therefore Employed/Self-Employed for tax purposes, for the following reasons:

- You have a genuine right to provide a substitute which is crucial with regard to IR35 as it is one of the most important tests used by HMRC in determining IR35 status, and demonstrates that it is your business that has been engaged to provide services rather than a specific individual.
- Your business would pay any substitute provided. Any substitute engaged by your business must be paid by your business for such a right to be viewed as genuine by HMRC.
- Your business can engage helpers to assist in the provision of services. This helps to demonstrate a lack of a requirement for personal service.
- You are not subject to ongoing monitoring or supervision which is a strong indicator to self employment.
- You are able to determine how to provide the services which is positive as this demonstrates that, as an independent specialist, you can determine your own method of working. This is a strong point towards genuine self-employment.
- The end client does not have any employees who can undertake the services your business has been engaged to provide, which demonstrates that your business has been engaged for the specialist services it can provide.
- Paying for training or equipment which is vital to the services you are providing is positive and helps to demonstrate that you are operating a genuine business.
- You would correct defective work at your own cost and in your own time which shows that you are taking a financial risk, a strong indication that you are operating a genuine business.
- You have corrected faulty work in your own time, and at your own cost, during this contract which demonstrates the existence of financial risk.
- You hold business insurances which is a good indicator of being in business on your own account and also demonstrates that you are exposed to a financial risk.
- Your business has undertaken multiple contracts, which is a strong pointer towards genuine self-employment. Contractors who are not reliant on one source of income, but who provide services to many clients are much more indicative of a genuine business.

This determination was produced using: HMRC's CEST Tool/independent advice/inhouse evaluation.

If you wish to dispute the result of this determination, please contact: e.g. email@endhirer.com

DATE FORM COMPLETED

COMPLETED BY:

SIGNED:
