

IR35 working arrangements questionnaire

John Hill & Associates

Personal Service Company name

Personal Service Company address

Agency

Client

Important Note: Responses on this form will determine whether your personal service company can distribute part of its profits in dividends or must operate PAYE on fee income after expenses.

This questionnaire, together with the terms and conditions of a written contract existing between your personal service company and the client or agency, will enable us to provide an opinion on whether or not your engagement is likely to be subject to the IR35 rules. It must be completed as accurately as possible. If you are in doubt about any of the questions you should seek advice on 01704 870148. In the event that you disagree with the IR35 opinion you will be expected to supply further evidence. You may obtain a second opinion at your own cost or seek a formal ruling from the Tax Office.

John Hill & Associates

Employment Tax Specialists

Section I - The Assignment

1. Is your work mainly project related ?

Yes

[Please provide a brief description of the work to be undertaken]

No

2. Is the current assignment for a specific term or project ?

Yes

No

3. If yes, how long do you anticipate your services in the project lasting ?

Period

4. Are you prevented from seeking and/or applying for other work during the above assignment ?

Yes

No

5. Have you had engagements that run concurrently ?

Yes

No

6. Can you refuse further work from the client once the current assignment ceases ?

Yes

No

7. Could you arrange for someone else [a substitute or subcontractor] to perform the services on your behalf ?

Yes

[NB – although a substitute does not need to be supplied there must be a real opportunity that this could happen]

No

8. If the answer is yes, would you require the formal agreement of the client ?

Yes

No

9. Have you ever exercised a right of substitution or subcontracted work ?

Yes

No

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10. Could you hire or otherwise arrange for someone else to assist you in providing the services ?

Yes

[NB – this question refers to someone engaged and paid by your company]

No

11. Could you be moved from your current assignment to complete another task without your agreement ?

Yes

No

12. Are you responsible for how the services will be carried out ?

Yes

No

13. Do you have any responsibility for where the services will be performed ?

Yes

[eg the right to perform some services at home or your own office premises]

No

14. Do you have any responsibility for when the services are performed ?

Yes

[i.e. do you have any control over or input into any scheduling or timetabling of the services?]

No

15. Do you have any flexibility over the days or hours worked ?

Yes

No

16. Can you take time off without formal permission of the client ?

Yes

[subject to normal courtesies]

No

17. Are you obliged to conform to the client's standard working week ?

Yes

No

18. Is the client able to formally discipline you for unsatisfactory work or conduct ?

Yes

[other than simply cancelling or not renewing the contract]

No

19. Are you subject to the same employee rules and regulations imposed on the client's permanent staff ?

Yes

No

20. Is your work directly supervised or do you simply report on progress to the client ?

directly supervised

report progress to client

[tick only one box]

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Section 2 - Financial Risk

21. Does your company need to raise an invoice in order to receive payment ?
- Yes No
22. Does your company invoice for expenses incurred ?
- Yes No
23. Are you obliged to correct mistakes in your own time or at your own cost ?
- Yes No
24. Is payment of your fees dependent upon satisfactory work ?
- Yes No
25. Is there a risk that you may not be paid or that payment of your invoices may be delayed ?
- Yes No
26. How are you paid ?
- What is your current hourly rate ?
- Hourly/daily rate
Fixed sum
Mixture
27. Have you incurred, or are you likely to incur, expenditure on tools and/or equipment
[NB this question refers to your ongoing investment in the business, not just this assignment]
- Yes No
- If yes, please list equipment supplied
- Equipment not required
28. Have you incurred, or are you likely to incur, expenditure on training ?
[If yes please provide a list of qualifications attained and or training courses undertaken
in the course of your contracting business]
- Yes No
29. Does your company hold Professional indemnity (PI) insurance cover ?
- Yes No

Section 3 - Integration with the client

30. How far are you seen as part and parcel of the client's organisation ? Do you:
- have a client job title ? [rather than a work description] Yes No
- hold client business cards in your name ? Yes No
- appear in internal directories ? [other than as a contractor] Yes No
- represent the client at meetings or attend staff meetings ? Yes No
- manage the client's own staff ? Yes No
- form part of a client team ? Yes No

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31. Do you receive any of the following benefits ?

Holiday Pay

Yes No

Sick Pay

Yes No

Use of a Vehicle

Yes No

Medical Insurance

Yes No

Company Pension

Yes No

Free Parking

Yes No

Other

32. If you have a security badge does it identify you as a contractor ?

Yes

No

33. If you have to wear overalls or protective clothing are they distinguishable from clothing provided to the client's own employees?

Yes

No

34. Do your working practices differ from the client's own employees ?

Notes provided

[Describe in the notes section at 49]

35. Would anyone within the client's organisation consider you to be an employee ?

Yes

No

36. Is the intention of all parties that you are providing your services as an independent contractor ?

Yes

No

Section 4 - Business Structure

37. Do you have any of the following in your own home or office ?

Fax Machine

PC with broadband line

Photo-copier

Technical Journals and Books

Laptop/Palm computer

Business letter-headed paper

Office furniture

Other

38. Do you advertise your services or those of your personal service company ?

Yes

No

If yes, how ?

Own internet site

Technical Journals

Own company business cards

Other

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39. Do you receive any income from other business activities ?

Yes

No

40. Are you registered for VAT ?

Yes

No

41. Do you intend to promote your company's services to additional clients and/or take on more contractual work in the future ?

Yes

No

[Expand on this if necessary]

42. Are there any other factors that you think may be relevant to your IR35 status ?

Yes

No

If so, describe in the notes space below

For offshore workers only

43. Do you work exclusively for one client offshore ?

Yes

No

44. Are you responsible for the cost of offshore training courses and medicals etc ?

Yes

No

45. Are you responsible for the cost of travel and accommodation ?

Yes

No

46. Do you have an on-shore workshop facility ?

Yes

No

47. Do you have a greater degree of freedom when working on-shore ?

Yes

No

48. Are you part of a commissioning or decommissioning team rather than a member of a client team ?

Yes

No

Notes

49. [Use this space for any additional comments]

Agreement

I confirm that I have completed this document to the best of my knowledge and my responses are accurate. I am also aware that providing false or incorrect information leading to an underpayment of tax or national insurance contributions could result in payment of the additional duties, plus interest and a financial penalty of up to 100% of the outstanding duties.

In the event of an IR35 enquiry by HM Revenue & Customs, this form will be made available.

The form is a legal document and you may wish to seek legal advice before signing it.

I enclose a cheque for £120 (£100 plus VAT) made payable to John Hill & Associates

Signed Print Name Date