



## For your records

### Off-payroll working rules (IR35) do not apply

#### Why you are getting this result

Your answers told us you have accepted, or would accept, a substitute.

This suggests the worker is working on a business to business basis.

#### What you should do next

If your organisation is responsible for paying the worker, you need to pay their earnings in full, without deducting Income Tax and National Insurance contributions.

If someone else is responsible, you should download a copy of this result and show it to them.

You could also read more about the [responsibilities of the fee-payer \(opens in a new window\)](https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules) (<https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules>).

It is important that you keep a copy of this result for your records. If you agree with the result, you can use it to support the reasons for your decision on the worker's employment status.

#### About this result

**Date of result:**

6 April 2021, 10:26:30 (UTC)

**Decision service version:**

2.4

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.



## What you told us

### 1. About you and the work

What do you want to find out? If the off-payroll working rules (IR35) apply to a contract

Who are you? Hirer

Does the worker provide their services through a limited company, partnership or unincorporated association? Yes

Has the worker already started working for your organisation? No

### 2. Worker's duties

Will the worker be an 'Office Holder'? No

### 3. Substitutes and helpers

Do you have the right to reject a substitute? No

Would the worker have to pay their substitute? Yes

### 4. Working arrangements

Does your organisation have the right to move the worker from the task they originally agreed to do? No, they would have to agree

Does your organisation have the right to decide how the work is done? No, your organisation and the worker agree together

Does your organisation have the right to decide the worker's working hours? No, your organisation and the worker agree

Does your organisation have the right to decide where the worker does the work? No, the task sets the location



## What you told us

### 5. Worker's financial risk

<b>Will the worker have to buy equipment before your organisation pays them?</b>	No
<b>Will the worker have to fund any vehicle costs before your organisation pays them?</b>	No
<b>Will the worker have to buy materials before your organisation pays them?</b>	No
<b>Will the worker have to fund any other costs before your organisation pays them?</b>	No
<b>How will the worker be paid for this work?</b>	An hourly, daily or weekly rate
<b>If your organisation was not happy with the work, would the worker have to put it right?</b>	Yes, they would fix it in their usual hours at their usual rate or fee

### 6. Worker's involvement

<b>Will you provide the worker with paid-for corporate benefits?</b>	No
<b>Will the worker have any management responsibilities for your organisation?</b>	No
<b>How would the worker introduce themselves to your consumers or suppliers?</b>	They are an independent worker acting on your behalf



## What you told us

### 7. Worker's contracts

<b>Does your organisation know who will be doing this work?</b>	Yes
<b>Does this contract stop the worker from doing similar work for other organisations?</b>	Yes
<b>Are there any ownership rights relating to this contract?</b>	No
<b>Has the worker had a previous contract with your organisation?</b>	Yes
<b>Will this contract start immediately after the previous one ended?</b>	No
<b>Is the current contract the first in a series of contracts agreed with your organisation?</b>	No
<b>Does the current contract allow for it to be extended?</b>	Yes
<b>Will this work take up the majority of the worker's available working time?</b>	Yes
<b>Has the worker done any self-employed work of a similar nature for other clients in the last 12 months?</b>	No