



## For your records

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

#### Why you are getting this result

Your answers told us:

- your client has accepted, or would accept, a substitute
- your client does not have control over this work
- you or your business will have to fund costs before your client pays you

This suggests you are working on a business to business basis.

#### What you should do next

Download a copy of this result and show it to the organisation hiring you. They need to pay your earnings in full, without deducting Income Tax and National Insurance contributions.

It is important that you keep a copy of this determination for your records.

#### About this result

##### Date of result:

24 November 2022, 09:49:54 (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?	Worker
What do you want to do?	Make a new determination
Do you provide your services through a limited company, partnership or unincorporated association?	Yes
Have you already started working for this client?	Yes

### 2. Worker's duties

Will you be an 'Office Holder'? No

### 3. Substitutes and helpers

Have you ever sent a substitute to do this work?	No, it has not happened
Does your client have the right to reject a substitute?	No
Would you have to pay your substitute?	Yes

### 4. Working arrangements

Does your client have the right to move you from the task you originally agreed to do?	No, that would require a new contract or formal working arrangement
Does your client have the right to decide how the work is done?	No, you solely decide
Does your client have the right to decide your working hours?	No, you solely decide
Does your client have the right to decide where you do the work?	No, you solely decide



## What you told us

### 5. Worker's financial risk

Will you have to buy equipment before your client pays you?	No
Will you have to fund any vehicle costs before your client pays you?	No
Will you have to buy materials before your client pays you?	No
Will you have to fund any other costs before your client pays you?	No
How will you be paid for this work?	A fixed price for the project
If the client was not happy with your work, would you have to put it right?	Yes, unpaid and you would have extra costs that your client would not pay for

### 6. Worker's involvement

Will your client provide you with paid-for corporate benefits?	No
Will you have any management responsibilities for your client?	No
How would you introduce yourself to your client's consumers or suppliers?	This would not happen



## What you told us

### 7. Worker's contracts

<b>Does this contract stop you from doing similar work for other clients?</b>	No
<b>Are you required to ask permission to work for other clients?</b>	No
<b>Are there any ownership rights relating to this contract?</b>	No
<b>Have you had a previous contract with this client?</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 this client?</b>	No
<b>Does the current contract allow for it to be extended?</b>	No
<b>Will this work take up the majority of your available working time?</b>	No
<b>Have you done any self-employed work of a similar nature for other clients in the last 12 months?</b>	Yes