

## OFF-PAYROLL RULES (IR35) STATUS DETERMINATION STATEMENT

|   |              |
|---|--------------|
| Client name:                                | "the Client" |
| Client registered company number:           |              |
| Client registered address:                  |              |
| Client trading address:<br>(if different)   |              |
| Name:<br>Job Title:<br>Email:<br>Telephone: |              |

## ASSIGNMENT TO WHICH THIS STATUS DETERMINATION STATEMENT RELATES

|   |                                      |
|---|--------------------------------------|
| Off-payroll worker's name:<br>(If known)  |                                      |
| Intermediary through which the off-payroll worker provides their services to the client via the employment business (if known): | Company Name:<br><br>Company Number: |
| Assignment description "the Assignment":  |                                      |
| Date of status determination statement provided by the Client:  |                                      |

**STATUS DETERMINATION DECISION:**

The Client has determined that (tick as appropriate) :

|   |  |
|---|--|
| The off-payroll rules do apply to the Assignment, i.e. the Assignment is 'Inside IR35'      |  |
| The off-payroll rules do not apply to the Assignment, i.e. the Assignment is 'Outside IR35' |  |

**REASONS FOR THE CLIENT'S STATUS DETERMINATION DECISION:**

Please state how you came to this decision and attach your CEST Tool Result. The Client's reasons for this status determination are:

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The Client acknowledges that if it decides that this status determination decision is incorrect, the Client must withdraw this statement and provide another with immediate effect. The Client also acknowledges that if the Client's becomes exempt from Part 2 Chapter 10 ITEPA, the client must withdraw this status determination statement. The Client must satisfy itself as to when and how Part 2 Chapter 10 ITEPA applies to its own business and to all assignments.

|                      |  |
|----------------------|--|
| Signature:           |  |
| Name (please print): |  |
| Position:            |  |
| Date:                |  |

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