

## Appendix 5 - IR35 Status determination statement

Date: 2021  
Our reference:

Dear [ ]

### Status determination for IR35 purposes

For the purposes of [your ongoing role as [details of individual's role] / the project you are working on for us from [date] until [date] ], we made the following determination of your status on [date].

We have assessed that, for tax purposes, your engagement with us falls "outside IR35". In other words, we have decided that you are an independent, self-employed contractor and we will pay your fees in full, without deducting tax and national insurance contributions (NICs) from payments made to you.

[OR

We have assessed that, for tax purposes, your engagement with us falls "inside IR35". In other words, we have decided that you would have employee status if engaged directly by us, meaning that we are responsible for deducting tax and national insurance contributions (NICs) from payments we make to you and paying these deductions to HM Revenue & Customs (HMRC).]

### Reasons for this status determination

We reached this determination using HM Revenue & Customs' (HMRC's) online CEST tool at [www.gov.uk/guidance/check-employment-status-for-tax](https://www.gov.uk/guidance/check-employment-status-for-tax).

A copy of [the report](#) that we generated via the CEST tool is attached for your records. HMRC has said that it "will stand by this result as long as it reflects the actual or expected working practices".

### If you disagree with this status determination

You can appeal against our status determination at any time, as long as we receive the representations for your appeal before the final payment is made in relation to your engagement. Your written appeal should set out clearly the reasons why you disagree with our determination, which could include why you believe that:

- our original conclusion is incorrect for the whole period of your engagement; or
- the contractual terms and/or working practices have changed over time.

If you wish to appeal, please do so in writing to Senior Manager, HR/OD at the above address.

We will consider your appeal and contact you if we have any queries, or need clarification, about your representations. We will respond within 45 days of receipt of your appeal.

### Queries or concerns

If you have any queries or concerns, please do not hesitate to contact Kate Yardley, Senior Advisor – Pay and Reward, HR/OD at the above address.

Yours sincerely

Manager