

IR35 STATUS QUESTIONNAIRE

We are considering your engagement to determine whether or not it is “caught” by IR35. Other than the contract, we have no information except that which you give us. The accuracy of the review will therefore depend on the degree of information you supply. The more information you supply, the more accurate the advice given will be. There may be details which you do not think relevant from an IR35 point of view but please include these anyway as we do need to know all the circumstances surrounding your engagement.

Sometimes, you must make predictions based on things that your prospected Client or their Agents say to you and there will be times where you will have a very clear picture of the engagement and how it works on a daily basis. In all cases please give as much information as possible.

Please also bear in mind the following points before answering the questions:

- Simple YES or NO answers are of no help and if you do not know the answer please state – don’t know
- The term “Client” refers to who you do the work for: e.g. the end user (not Agency)
- “Contract” usually means the Contract/Terms and Conditions that you have with the Agency but it could mean a Contract that you have direct with the Client if there is no Agency involved. The Contract does not have to be written it can also be by word of mouth or through custom and practice
- In answering the questions do not worry about giving information that you believe may be pointing you in the direction of IR35 as it may well not be the case and it is best that we know the complete picture so we can advise you accordingly.
- In the IR35 legislation the term “Contract” is not extensively used and the legislation actually refers to “Engagements”. We do, however, have to link the review to specific contracts and any new contracts may be part of the same engagement but they must nevertheless be considered by IR35. A separate questionnaire must be completed for each contract.

Your full name	
Limited Company name	
Date this questionnaire was completed	
The name of the other party to this contract - usually agency (please state if other than agency)	

A ABOUT YOUR CONTRACTING HISTORY

1. Please provide details under **EACH** heading below of all your Contracts / Engagements for the last 2 years. If more than one contract was running at the same time please repeat the clients name in the **Concurrent** column.

Start Date	Concurrent	Client	Agency (if any)	Duration

2. If you have or did have a contract with the same client at the same site for longer than 2 years, please describe any particular reasons why the contract ran or will run for that long.

3. If you have worked as an employee under PAYE for the client that this questionnaire applies to, please provide details below.

Start Date	Employer Details	Duration
What was your role when working for this client?		
What were the differences and what were the similarities about your Employee role compared with the role you currently have with this client?		
Differences		Similarities

B 'IMPLIED' CONTRACTS

This section is only relevant if your contractual agreement is word of mouth or on minimal documentation, for example, a purchase order. If you have a formal written contract please go forward to SECTION C.

4. When was the contract agreed?	
5. How long will the contract last?	
6. Who is the agency that arranged this contract?	
7. Who is the client that you are supplying services to?	
8. Please describe the services your Limited Company is supplying. e.g. will or do you work on a specific finite project, such as designing a system or, or are you doing more general work such as maintaining the system.	
9. Who is carrying out the work, please state what was agreed: e.g. do you work alone, with someone else, or can you nominate someone to work instead of you?	
10. Are the working hours agreed or are they arranged as and when needed?	
11. Regarding payments that are paid to your Limited Company. What is the rate(s)?	

C ABOUT YOUR WORKING PRACTICES

12. Are you doing anything to develop your business, e.g. working on new products or plans to tender for new contracts?
13. Do you advertise your business (other than with recruitment or employment agencies)?
14. Do you pay for your own training – how much annually? Is any of your training to update and improve your skills base in preparation for possible future contracts?
15. Do you have Professional Indemnity or other business insurance?
16. Do you have an ‘office’ and equipment at home to support your business? If so, would you say you made a substantial investment for this – how much approximately?
17. Does your Client expect you to comply with certain procedures such as disciplinary, booking of holidays, sickness? If so, how do these differ from your Client’s employee procedures?
18. Please explain how you interface with your client: e.g. are you supervised on a day to day basis or do you simply give periodic updates to Senior Management?
19. Do you manage a team? By manage we mean, do other team members need to ask you for time off? Do other team members treat you as part of you Client’s organisation?
20. Are you part of a team and if so, who makes up the team: e.g. your client’s employees, and or other contractors?
21. Do you have the power to discipline / dismiss employees?

D ABOUT WHAT YOU DO

Explanatory Note

A very important point regarding whether or not you fail IR35 is the matter of who has control over the work undertaken in the contract: most answers fall somewhere between these 2 scenarios:

- **Pass IR35 = If the client is being advised by you to either design components for their business process or advising on their business generally then this is more like a consultancy and running your own business.**
- **Fail IR35 = If the client directs you and supervises your work, this indicates that you are working more like an employee.**

Please use this space to further describe how you work and interact with your client: e.g. Do you deliver specific products, are you instructed in what to do, is work allocated by systems such as troubleshooting, fault finding/solving, are your hours specific and set or do you work the hours that the job requires?

Disclaimer:

If any of the information provided in this questionnaire is false or incorrect, Legal-E cannot be held liable and any insurance may therefore be invalid