

Model Status Determination Statement (when inside IR35)

Contractor company name.....

Contractor name.....

Agency (if provided through)

Date contract started.....

Review completed by.....

Date of review.....

Appeal received.....

Appeal response.....

Sir/Madam,

We have reviewed our agreement with your company, *(add company name)*, as we are required to do so under the IR35 tax legislation.

We have reached the conclusion that if we engaged your business entity you would be inside the scope of IR35 based on the following *(insert one or more of these, or other points, as appropriate)*:

- There is mutuality of obligation in the relationship between our company and yourself
- There is no right of substitution should you not be available to carry out the work for us
- You have a limited degree of control/direction over the work you do for us
- The financial risk involved in the work you do for us is ours rather than yours

We will therefore be deducting PAYE and Class 1 NICs from your company's fees rendered to us from 6th April 2021, in respect of work performed from 6th April 2021.

Full receipts and the appropriate paperwork will accompany future payments and deductions.

You have the right to appeal against this determination under the new client-led disagreement process.

Once we receive your appeal, we will review the position within 45 days and give our reasoning relating to our subsequent further decision.

Signed.....

(Add job role and company name)