# IR35 status questionnaire

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| --- | --- |
| Contractor (individual) name: |  |
| Contractor Company name:  |  |
| Address: |  |
| Contact e-mail address: |  |
| Contact telephone number: |  |
| Client/End User name: |  |
| Contract start date: |  |
| Where did you hear about our services: |  |

Please ensure that the above contact and engagement details are completed in full so that we may contact you to discuss any of your responses; equally, please contact us if there are any points within this document which you feel require explanation.

Introduction

This document will allow us to gain an understanding of the business practices of your company, as well as the working practices which relate to any engagement(s) that you have asked Markel Tax to review in connection with the IR35 Intermediaries Legislation.

We will review this questionnaire in conjunction with the contract(s) and will form an opinion as to whether the work performed under a particular engagement is ‘caught’ by IR35, or whether we believe it to be a ‘contract for services’.

If our opinion is that the contract “passes”, i.e. is not caught by IR35, this will not stop HMRC from challenging our opinion, but it will help any argument with HMRC if you can show that you have undertaken “due diligence”.

Please provide fully detailed answers to all questions - although if you do not know the answer to a question, please say so – and do not hesitate to add further information on a separate sheet, or provide us with other documentation that you believe would be relevant to identifying your status; e.g. quotes that you may have provided prior to the work being accepted, or copies of any adverts or marketing material you might have issued to promote your business.

Notes

* In this questionnaire the term “Client” refers to the End-User of your company’s services. Please state if you have ever been an employee of the Client, or have worked before on an engagement as a contractor.
* A separate questionnaire must be completed for each engagement to be reviewed.
* It cannot be assumed that the opinion given on a particular contract will apply to an extension of an engagement, as the arrangements may have changed and the length of time with one Client, or indeed one agency, might affect the outcome of the opinion.

A – Your business

(a) Background information

* When the company was formed:
* Nature of business:
* The shareholding and who performs the services within your company, particularly those of a fee earning nature:
* Details of any engagements where you have used the services of a third party to complete the assignment, whether as a substitute or in conjunction with your own company. This background information will be helpful even if you have not used these services on your current engagement:
* Periods where you have been unable to find assignments, as this underlines that there is a “risk” element to your business:
* Any other factors you consider relevant:

 (b) Office facilities

1. Does your business have office facilities? If these are at home is there a clearly defined area within your home used for business purposes?
2. Please provide details of the office equipment that you have within your business and the approximate cost of the equipment including your annual spend on maintaining the office facilities.
3. Do you claim for home use as office within your accounts?

(c) Marketing & promotional activities

1. What marketing and promotional activities do you undertake to develop your business, e.g. advertising, mailshots, networking etc? What is your annual spend on marketing & PR?
2. Does the company have a website?
3. Do you have Business Stationery e.g. Letterhead, Business Cards etc.

(Please specify)

1. Do you have plans to develop new products or services, or are you working on contract tenders?
2. Does your business have membership of any trade association or federation?

(e.g. IPSE membership)

(d) Business expenses including training

1. Do you carry any of the following or other business insurances?

✓ **tick as appropriate**

|  |  |  |  |
| --- | --- | --- | --- |
| Employer’s Liability |  | Public Liability  |  |
| Professional Indemnity |  | Other­­­­­­­:(please specify) |

These business insurances are an indicator of being in business on your own account, which is a benefit when considering your IR35 position; if you don’t have this cover our colleagues at Markel Direct offer professional indemnity, employers liability and public liability insurance cover for contractors and consultants from £6 a month. You can get an online quote in 90 seconds at [www.markeluk.com](http://www.markeluk.com/)

1. a) Do you pay for your own training?

b) How much annually?

c) Please provide details of any recent training, including details of any related to new products and services that you are hoping to offer in the future.

1. Does your company use the services of an accountant when submitting your Corporation Tax Return? If so, please provide details of the firm.

B – Your contracting history

1. What is your expected annual turnover from contract assignments?
2. Do you have other sources of business income? If so please specify.
3. How many contracts have you had in the last two years?

 Please provide full details below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Engagement****Start Date** | **Client** | **Agency (if any)** | **Duration** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

1. If any engagement has been carried on for a year or more with the same Client, please confirm the reasons why the contract has been running for the period it has or why it has been extended/renewed.
2. Have you undertaken any engagements with the same Client in a period prior to the last two years?
3. Have you worked at the same Client previously as an employee under PAYE? If yes, could you please confirm the differences, if any, between the current role and that which you held previously.
4. Do you have or have you in the past two years had, more than one contract running at the same time? If yes, please specify.
5. Have you ever been contacted by HMRC with regards to this or any other engagement? If yes, please provide further details.

C – Details of the working practices relating to engagement(s)

**Please note:**Responses to sections C and D should reflect the true practices and not what is stated in the contractual terms

1. Please explain the working relationship with your Client. Are you supervised on a day-to-day basis or do you simply give periodic updates to Senior Management?
2. Is there a standard working week, and if so, are you obliged to be present within those hours?
3. a) Are you able to undertake your work away from the Client’s site?

b) If so, what proportion of time do you spend working at your own offices?

c) If the Client’s operation is on a number of sites; who determines at which site you work?

1. Do you provide equipment of your own in order to fulfil the assignment?
2. Do you have to comply with any Client regulations or codes of practice, e.g. dress code?
3. Are you part of a team? If so, is the team made up of your Client’s employees and/or other contractors?
4. Do you lead a team and are its members other contractors or employees of the Client?

1. If you become unavailable to complete the work, or cannot meet a deadline; whose responsibility is it to arrange for cover/assistance?
2. a) Are you able to send a substitute? Is this subject to any restriction?

 (e.g. qualifications, security clearance, authority of the Client… etc)

 b) Have you sent a substitute on this engagement?

c) Do you have to seek permission for any planned absences or do you merely inform the Client and/or Agency?

1. If you are unable to meet the project/assignment timescale, would you be expected to work additional hours to complete the work; if so, are you paid overtime for this?
2. How are you distinguished from the employees of the Client?
3. Do you receive a benefits package from the Client? (If so, please provide details)
4. Do you claim reimbursed expenses from the Client?

1. Are you obligated to accept additional work provided by the Client?
2. Are you obligated to see the engagement through to any stated end date?
3. When do you expect this contract to run until and do you expect it to be extended?

D – The services that you are providing to the client

The contractual terms and schedule often only provide limited details of the work being undertaken and do not give a real indication of how the services are being performed. By completing this section, you are giving us the opportunity to understand your working arrangements and consider these in conjunction with the contract.

Please provide us with as much detail as possible.

 36. What is the nature of the engagement? What are you being asked to do?

 37. Who controls the nature of the work; can you decide the ‘when’, where’, ‘what’ and ‘how’; (**i.e. do you have control and autonomy over the work**)?

**When**

**Where**

**What**

**How**

 38. What are the specific deliverables?

 39. Would you describe the work as task based or are you responsible for the completion of one project? Please explain the reasoning for your decision.

 40. Is this a fixed price contract?

Date questionnaire completed:

By submitting this questionnaire, you confirm that to the best of your knowledge, no material fact has been suppressed, misrepresented or misstated and that the above statements and declarations have been read over, checked and found to be correct. Any fraudulent declaration may prevent a successful claim upon any tax losses insurance provided by Markel Tax.

🞎 **Please** ✓ **tick to confirm you accept the above statement**

Confidentiality and payment information

Markel Tax confirms that the information provided in this questionnaire will be handled confidentially and only used in connection with the contract review service that you have asked us to undertake. The information will not be used for any other purpose and will not be provided to any other party.

**In order for us to undertake a contract review we will need the completed questionnaire, the contract wording(s) and payment in advance.**

The questionnaire and contract details can be sent by e-mail to IR35@markel.com or by post to:

Contractor Division

Markel Tax

1 Mitchell Court

Castle Mound Way

Rugby, CV23 0UY

You are welcome to make payment for your IR35 Contract Review by:

* Cheque made payable to Markel Tax
* Credit or debit card by calling 0345 223 2727
* BACS to Sort Code 20-57-69; Account Number 33684008.
* PAYE Name: Markel Consultancy Services Limited

When making a BACS payment, please quote CR followed by your company name as a reference.