**IR35 Pro-forma**

**This form must be completed by those engaging agency workers, consultants or other contractors to enable a decision to be made on whether they fall within the scope of IR35. Please use reasonable care when completing the assessment. A form must be completed for each worker.**

From 6 April 2017, where workers are engaged through their own limited company, often known as a personal service company (PSC), responsibility to apply the intermediaries’ rules will fall to the public sector body, agency or other third party paying the worker’s company.

|  |  |
| --- | --- |
| **Name of team** |  |
| **Org Unit name/number** |  |
| **Name of individual completing assessment** |  |
| **Personal Service Company Name** |  |
| **Name of Worker** |  |
| **Job performing** |  |
| **Date assessment completed** |  |

**Procedure to identify if a worker is in scope of the IR35.**

|  |  |
| --- | --- |
| 1. Is the worker engaged via a personal service company? | Yes  No |
| 1. Is the worker required to do the work themselves and cannot provide a substitute to undertake the work? | Yes  No |
| 1. Are you responsible to establish the direction in which/how the work should be done? | Yes  No |
|  |  |

If the answer to all above questions is ‘yes’, the worker may be in scope of the IR35. You must complete the Employment Status Indicator test ([*tools.hmrc.gov.uk/esi*](http://tools.hmrc.gov.uk/esi)*)* and attach the results if the worker falls under the remit of IR35. Completed pro-forma only need be forwarded to the payroll section where the worker is deemed to be filling the role of an ‘employee’. A copy of the assessment should be kept locally for all workers.

**Please note;**

**It is important that this requirement is properly completed as Nottinghamshire County Council will be penalised by HMRC if it fails or inaccurately determines the status of all off payroll workers**.****

**IR35 Pro-forma (Completed pro-forma should be sent to Payroll Services).**

If the worker is deemed to be engaged as an ‘employee’ by the Employer Status Test, the details below will need completing to create the worker record for payment. Please ensure that a copy of the assessment result is being submitted along with this form.

|  |  |
| --- | --- |
| Name of Worker |  |
| Start Date |  |
| Is the worker already employed by NCC? |  |
| Workers address |  |
| Workers date of birth |  |
| Worker National Insurance Number |  |
| Bank Sort Code and Account Number |  |
| Leave date (if known) |  |
| Comments |  |

**Invoice details**

If the worker has included VAT on their invoice, you must complete the following checks to ensure that the VAT payment is credible. If the invoice does not contain all of these details, but charging VAT then you must contact Finance.

A copy of all scanned invoices should be sent to Payroll Services.

**Completing the below will result in the gross amounts and VAT being paid through Payroll.**

|  |  |
| --- | --- |
| Name and Address of Supplier |  |
| VAT Registration Number (if charging VAT) |  |
| Name and Address of Customer |  |
| Invoice Number |  |
| Date |  |
| Description of services |  |
| Quantity (Hours/Days) |  |
| Gross Amount Payable |  |
| VAT Payable (if applicable) |  |