



For your records

Your organisation's name

OxLEP

Contract or role title

CGP Supplier

Off-payroll working rules (IR35) do not apply

Why you are getting this result

Your answers told us:

- you have accepted, or would accept, a substitute
- you do not have control over this work
- the worker or their business will have to fund costs before you pay them

This suggests the worker is working on a business to business basis.

What you should do next

If your organisation is responsible for paying the worker, you need to pay their earnings in full, without deducting Income Tax and National Insurance contributions.

If someone else is responsible, you should download a copy of this result and show it to them.

You could also read more about the [responsibilities of the fee-payer \(opens in a new window\)](https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules) (<https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules>).

Once your organisation knows who the worker is, you may get more information about their working practices. Then you can use this tool again to check if this information will change your determination.

It is important that you keep a copy of this result for your records. If you agree with the result, you can use it to support the reasons for your decision on the worker's employment status.

About this result

Date of result:

20 September 2022, 11:54:02 (UTC)

Decision service version:

2.4

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.



What you told us

1. About you and the work

What do you want to find out?	If the off-payroll working rules (IR35) apply to a contract
Who are you?	Hirer
Does the worker provide their services through a limited company, partnership or unincorporated association?	Yes
Has the worker already started working for your organisation?	No

2. Worker's duties

Will the worker be an 'Office Holder'?	No
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3. Substitutes and helpers

Do you have the right to reject a substitute?	No
Would the worker have to pay their substitute?	Yes

4. Working arrangements

Does your organisation have the right to move the worker from the task they originally agreed to do?	No, that would require a new contract or formal working arrangement
Does your organisation have the right to decide how the work is done	No, the worker solely decides
Does your organisation have the right to decide the worker's working hours?	No, the worker solely decides
Does your organisation have the right to decide where the worker does the work?	No, the worker decides



What you told us

5. Worker's financial risk

Will the worker have to buy equipment before your organisation pays them?	No
Will the worker have to fund any vehicle costs before your organisation pays them?	No
Will the worker have to buy materials before your organisation pays them?	No
Will the worker have to fund any other costs before your organisation pays them?	Yes
How will the worker be paid for this work?	An hourly, daily or weekly rate
If your organisation was not happy with the work, would the worker have to put it right?	Yes, unpaid and they would have extra costs that your organisation would not pay for

6. Worker's involvement

Will you provide the worker with paid-for corporate benefits?	No
Will the worker have any management responsibilities for your organisation?	No
How would the worker introduce themselves to your consumers or suppliers?	They are an independent worker acting on your behalf



HM Revenue & Customs

Check Employment Status for Tax

What you told us

7. Worker's contracts

Does your organisation know who will be doing this work? No
