

IR35 Working Practices Questionnaire

Contact Name

Contractor Company name

In the case of an enquiry HMRC are likely to interview all parties to the contract and consider not only the written terms but also the 'true facts' which often carry more weight. It is important that you complete the working practices questionnaire as a reflection of your true working practices, i.e. the way in which the services are actually provided. The questions are set out as 'yes or no' format, although you should provide as much information as possible in the comment boxes to support your status.

Main Business Activity

End Client Name:

Description of Services:

No of years trading:

Please mark your answers with an 'X' and provide details.

Your Business/Contract		Yes	No	Details
1	Are you aware of any discrepancies between your company's agreement with the agency and the agency's agreement with the end client?			
2	Does your company have other directors and/or employees who can undertake the services?			
3	Has your company undertaken any separate contracts concurrent with this engagement?			
a)	Are you prevented from undertaking contracts on a concurrent basis, provided you had sufficient resources to do so?			
4	Is there a specific end date to your contract?			
5	Are you required to provide materials or equipment for this contract, in addition to supplying labour, which cannot be claimed as an expense from the end client/agency?			
6	Are the nature of the services task based, i.e., you are provided with piecemeal tasks to complete, & once a task has been completed you have to ask the client for the next task?			

Office Holders . Personal Service and Substitution.

Your Business/Contract		Yes	No	Details
7	Regardless of the written terms of your contract, if you were unable to provide the services, would the end client accept your business sending another person to undertake the services on your behalf, provided they were suitably skilled and qualified?			
a)	Would the substitute be paid by your own company?			
8	Have you ever exercised the right to provide a substitute for this particular contract?			
9	Could you engage helpers on behalf of your business to assist in providing the services?			
a)	Have you engaged helpers to assist in providing a significant amount of the services, for this particular contract?			

Supervision, Direction and Control

Your Business/Contract		Yes	No	Details
10	Does anyone provide any instruction or direction on your method of work?			
11	Are you subject to any regular ongoing monitoring or supervision by the end client?			
12	Are you required to follow the end client's specific employee procedures, processes or guidelines in relation to how to carry out the services?			
13	Are you able to use your own equipment in the provision of your services?			
14	Does the end client have the right to move you on to a different task/project other than originally contracted, in the event that additional resources are required due to a change in priorities?			

Please mark your answers with an 'X' and provide details.

Your Business/Contract		Yes	No	Details
15	Do you have to obtain the end client's permission to take time off?			
16	Does anyone dictate your working hours? If so, please state why.			
17	Can you decide where the services are carried out?			
a)	Do you have business premises (separate from your home)?			
18	Are the services you are required to provide of a specialist nature, which your end client is not able to source in house?			

Mutuality of Obligation

Your Business/Contract		Yes	No	Details
19	Do you have to obtain the end client's permission to take time off?			
20	Does anyone dictate your working hours? If so, please state why.			
21	Can you decide where the services are carried out?			
a)	Do you have business premises (separate from your home)?			
b)	Are the services you are required to provide of a specialist nature, which your end client is not able to source in house?			

Financial Risk

Your Business/Contract		Yes	No	Details
22	Have you paid for equipment or training, which is vital to the provision of your services, through your company?			
23	If you delivered faulty work, would you be required to rectify such work in your own time and at your own cost?			
a)	Have you ever had to rectify faulty work at your own cost during this contract?			
24	Do you carry business insurances such as professional indemnity, or public and employers liability insurance?			

Part and Parcel of the Organisation

Your Business/Contract		Yes	No	Details
25	Are you ever paid by your end client for time when you are not providing the services?			
a)	Do you receive overtime?			
26	Are you required to attend any training requested by the client?			
a)	Does the client pay for this training?			
b)	Are you paid for your time when attending training?			
27	Were you ever a direct employee of your end client?			

Please mark your answers with an 'X' and provide details.

Your Business/Contract		Yes	No	Details
a)	Do you now provide completely different services through your limited company?			
28	Do you have any line management responsibilities over the end client's own staff?			
29	Are you required to mentor or train the client's staff (excluding contracted services)?			
30	Are you required to regularly attend meetings?			
31	In the course of your work, are you easily identifiable as an external contractor? If so, please give more details.			
32	Do you have any direct involvement with the end client's customers/clients?			
33	Does your company have its own website and/or company stationery?			
34	Do you receive any staff benefits from your end client? If so please specify.			
35	Are you required to submit an invoice for payment of the services?			

Please add any additional comments which you feel are relevant:

Once you are happy with your IR35 status you may wish to ask the end client to sign in agreement to your working arrangements, as this would be useful evidence of your IR35 status in the event of an IR35 enquiry.

Signed by Company

Name

Position

Signed by End Client

Name

Position