

Section 1: Contract information

- 1.1 Have you already started your contract?
Yes No
- 1.2 Are you using your own limited company as the trading vehicle to invoice the agency/client for your services?
Yes No Don't Know
- 1.3 Are you a UK tax payer?
Yes No
- 1.4 If you have taken the HMRC Business Entity Test, what was your indicated risk factor?
Note: Your answer is not used to determine your IR35 status, because the business entity tests are not based on case law. We only ask this to collect data that proves how flawed the business entity test currently is.
Not Taken High Risk Medium Risk Low Risk

Section 2: Substitution

- 2.1 **Substitution:** Under the term of your contract, can you send another contractor to do the work in your place? (This is often known as a substitution clause)
Yes No Don't Know
- 2.2 **Helpers:** Under the terms of the contract, can you bring in a helper or subcontractor to work alongside you?
Yes No Don't Know
- 2.3 **Substitution:** In reality, if you were unable to do the work yourself for whatever reason, do you think that your client would allow you to send another contractor to do the work in your place?
Note: Any proposed substitute would have to be acceptable to your end client in respect of skills, qualifications and experience. Your status is judged by HMRC based upon the actual reality of your situation by forming a "notional contract". If you cannot answer "Yes" to this question then you cannot be considered to have the right of substitution.
Yes No Don't Know
- 2.4 **Helpers:** In reality, do you think your client would agree that you can bring in a helper or subcontractor to work alongside you?
Yes No Don't Know
- 2.5 **Substitution:** Have you ever tried to send another suitably qualified contractor to undertake part of the project in your place and had the client refused to allow them to do so?
Yes No

Section 3: Control

- 3.1 Do you decide how to do the work yourself, rather than your client instructing you how to complete your work?
- Yes No Don't Know
- 3.2 Will your client switch you between projects throughout the course of your contract as your client's priorities and workflows change?
- Yes No Don't Know
- 3.3 Will you be required to work a specific number of hours in a working day and be present at your clients site within specific hours, for example from 9:00am to 5:00pm?
- Yes No Don't Know
- 3.4 Will you be allowed to complete any element of the work specified in your contract away from your clients site, for example, in your own home office?
- Yes No Don't Know
- 3.5 Are you contracted to work on a particular, named project, which is specified in contract?
- Yes No Don't Know
- 3.6 Does your client have workers within their organisation who have the expertise to perform the tasks you have been contracted to perform?
- Yes No Don't Know
- 3.7 Do you have expertise, skills and experience which is rare in your chosen field?
- Yes No Don't Know
- 3.8 Will you have to ask permission from your client if you wish to take time off?
- Note: Answer No if instead you tell them as a matter of professional courtesy when you will not be available.*
- Yes No Don't Know
- 3.9 Have you ever refused to complete work requested by your client because it was not specified in your original contract?
- Yes No

Section 4: Mutuality of Obligation

- 4.1 What notice period does your contract specify your client must give you if they are terminating the contract?
- No Notice Period 7 Days 14 Days
30 days/1 Month More than 30 days
- 4.2 What notice period does your contract specify you must give if you are terminating the contract?
- No Notice Period 7 Days 14 Days
30 days/1 Month More than 30 days
- 4.3 If the current project you will be working on was completed early, before your current contract end date, would the client offer you other work which you would feel obliged to take on?
- Yes No Don't Know
- 4.4 Are there skills you possess that have not been specified in your contract and that your client is asking you to supply and you have agreed to do so?
- Yes No Don't Know

Section 5: Financial Risk

- 5.1 Have you provided a fixed-price quotation for any part of the project?
- Yes No
- 5.2 In the event that errors are discovered in work you complete, will you be expected to correct these errors without charging additional fees?
- Yes No

Section 6: Part & Parcel

6.1 Is your future client your current or last permanent employer?

Yes No Don't Know

6.2 Will you be attending or receiving any training that will be paid for by your client?

This does not include training on internal systems or procedures.

Yes No Don't Know

6.3 Will you ever be included within the client's formal appraisal or performance management scheme?

This does not include project meetings that help to ensure the project is being delivered according to specification.

Yes No Don't Know

6.4 Will you ever receive, or do you expect to receive, a performance-related bonus that client employees also receive for the work you complete on your contract?

Yes No Don't Know

6.5 Will you be using the staff canteen or restaurant which is also subsidised?

Yes No Don't Know

6.6 Will your client provide you with and pay for business cards with your name on them?

Yes No Don't Know

6.7 Will you have to ask for permission or authorization to take time off?

This does not include extending professional courtesies such as, for example, confirming there are no project meetings planned for the period you wish to take off.

Yes No Don't Know

6.8 Will you have a security pass or identification badge which will not specify that you are a temporary contractor/visitor?

Yes No Don't Know

6.9 Will you attend social events hosted by the client and paid for by the client?

For example: regular office party, Christmas party, charity event. It would not include casual drinks at the end of a working day with client employees in a pub or coffee bar.

Yes No Don't Know

6.10 Will you be included on any internal client organisation charts where you are not specifically identified as a contractor?

Yes No Don't Know

Section 7: In Business Own Account

7.1 Does your contract include any clauses that restrict you from performing paid work from another client during the contract?

Yes No Don't Know

7.2 Have you any of the following specifically for your own limited company:

Business Cards? Yes No

Company stationary, such as letterhead? Yes No

VAT registration? Yes No

Business phone/fax line? Yes No

Broadband connection? Yes No

A website with domain name relevant to your company and email addresses? Yes No

Any marketing materials, such as brochures or flyers? Yes No

A logo or trade mark? Yes No

A company credit/charge card? Yes No

Professional Indemnity insurance? Yes No

7.3 Will your business have other revenue streams in addition to this new contract?

Yes No

7.4 Have you spent money on training yourself on skills which are used in your contracting career?

Yes No



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Section 8: Equipment

8.1 Will you be required to provide your own equipment that is significant and integral to the completing project?

Examples: are you required to provide your own laptop, or specific software which your client does not use or license, and/or your own tools or machinery to enable you to fulfil your contract.

Yes No

8.2 Do you have tools/products that you have developed yourself, which you will use/provide, which will give you a competitive advantage over other contractors?

Examples: Libraries of program code, a piece of equipment or software, a financial model, a specific process or methodology you have developed to apply to client problems.

Yes No

Section 9: Intention of parties

9.1 Does your contract include a specific clause that states that the intention of the parties is to create a relationship that is one of business/client and supplier?

Yes No Don't Know

I declare the statements are true and complete to the best of my knowledge and belief. I understand that my General Practitioner may be consulted with my prior consent.

Name

Signed:

Date:

FOR OFFICE USE

Input By:

Date Input:

Checked By:



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