

To: PHE Finance

25 November 2015

Dear **REDACTED**,

Tax Assurance for Narayanaya Ltd

I am the Finance Director for Narayanaya Ltd that currently has a supplier arrangement in place with PHE since 8th June 2015. I have been informed by Frank Ray, a consultant working on the engagement about PHE's request for tax assurance (included).

It is my pleasure to respond on the company's behalf as a Chartered Accountant and the individual responsible for all tax matters and book keeping of the legal entity.

Narayanaya was founded to provide IT and management consultancy services to medium and large enterprises requiring such. The company has several employees and has conducted a number of assignments since incorporation. It only enters into supplier arrangements for services, frequently works on a commercial delivery basis and accepts the risk of doing such.

Based on my role in the company, involvement in the company operations, knowledge of the working practices consultants adhere to, I can confirm the engagement with PHE falls outside the scope of IR35.

However, on this occasion I've also undertaken further assurance by seeking a 3rd party opinion by specialists in public sector IR35 tax and legal matters. Qdos were short listed and ultimately selected based on their specific public sector knowledge and specialist advice they provide. Qdos thoroughly reviewed the contract and associated working practices, which were confirmed by **REDACTED**, Deputy Director as accurate and correct (also included). Upon this basis, Qdos also found the contract was outside the scope of IR35.

My contact details are above and would ask all correspondence regarding this matter be directed to myself personally at the above address.

I would also ask that should you become aware of anything material which may cast doubt on any aspect of the supplier agreement that is in place or the working practices being undertaken at PHE in respect to IR35, disguised employment or otherwise, that you make me immediately aware as the basis of our service supply would be in immediate breach.

Regards,

REDACTED

Finance Director, FCA

Chartered Accountant, Fellow of ICAEW