



## IR35 Working Practices Questionnaire

**Contact Name**

Frank Ray

**Contractor Company name**

Narayanaya Ltd

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 carry just as much, if not more, weight. It is important to complete the working practices questionnaire as a reflection of your true working practices. Some questions may be answered by referring to the contract, i.e. discrepancies between contracts and non exclusivity, but this should not just be a copy of the contractual terms. The questions are set out as 'yes or no' format, however please provide as much information as possible in the comments box.

Please try and provide additional information in the details box if you do not know which answer to mark. If you have not yet started a contract, you may not have a clear understanding of your actual working arrangements, so it might be advisable to complete the questionnaire once you have started your contract. If this is the case please refer to our IR35 Hub on the website which will advise you of the most compliant way to work, as an independent contractor.

**Main Business Activity**

IT and business consulting

**End Client Name:**

Public Health England

**How many years has the Company been trading?**

4

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

Hover over a question with your cursor for more information.

**Upper Level Contract**

Yes No Details

1	Are you aware of any discrepancies between your companies agreement with the agency and the agency's agreement with the end client?		x	
---	---	--	---	--

**Personal Service and Substitution**

2	If you were unable to provide the services personally, would your company be able to send a substitute with equivalent skills, qualifications and experience?	x		I deliver projects using an industry standard approach, namely Prince2. This approach is widely known and any number of my professional peers could easily pickup and
---	---	---	--	---

a)	Has this right ever been exercised?		x	
----	-------------------------------------	--	---	--

b)	Would your company engage helpers in order to meet a deadline?	x		I would consider paying a PA or admin to help administer some of low value tasks involved in delivering a project. This help need not be based on the client site, and would be funded
----	--	---	--	--

**Direction, Supervision and Control**

3	Are you able to provide the Services at a location of your own choice? If not, please explain why.	x		I work on-site and off-site as required without requiring authorisation (usually a few days pw at home office)
---	--	---	--	--

4	Does your company have to work set hours stipulated by your end client?		x	I have no specified set hours
---	---	--	---	-------------------------------

5	Other than observing the end client specifications of what work they would like you to do, does the client have the right to instruct you about working methods?		x	The methods of work are my own choosing
---	--	--	---	---

6	Does the end client have a right to direct the work that you do on a daily basis?		x	I always insists on an up-front, well defined scope of delivery I work to which is under my own discretion as to how best to achieve this. However, I usually choose to discuss progress
---	---	--	---	--

7	Is your work subject to the end clients supervision? For example, regularly reporting to a line manager.		x	I do not have annual appraisals or any other employee type supervision practices. Sometimes a "line manager" is nominated, but this would only be to oversee timesheets and
---	--	--	---	---

8	Does the end client have a right to exercise control over the way in which your company provides the services?		x	They have no right to exercise control. If they did try to enforce such a thing, I would simply serve notice and move on.
---	--	--	---	---

9	Do you need to seek permission from your end client to take time off?		x	only as a courtesy, or if it has a material impact on a project delivery (I would mitigate this through a substitution if necessary)
---	---	--	---	--

10	Are you subject to any client rules and regulations other than, for example, health & safety, security, confidentiality?		x	
----	--	--	---	--

11	Do you provide your own equipment in order to carry out the services?	x		yes, company phone, laptop, specialist software etc. but I also need a client laptop to access commercially sensitive materials. I use my own as and when needed
----	---	---	--	--



**Mutuality of Obligation**

12	Are you <i>obliged</i> to carry out tasks given to you by the end client that are not covered within the scope of your contracts service description?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	no obligation to accept any assignment
13	Are you able to refuse work offered to you by the end client during your contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
14	Is your end client obliged to provide your company with continuous work throughout the period of contract?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**Financial Risk**

15	Is your company ever paid for time not spent on the services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
16	Do you have your own company stationery and or website?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	business cards, website, letterhead, pitch deck, professional portfolio, email signature, logo
17	Does your company carry any business insurances? Such as Professional Indemnity, Employers & Public Liability.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional Indemnity Insurance
18	Is your company financially liable to correct any faulty work?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	yes, but as I only work overseeing other peoples work I no longer actually do build and deliver
19	Are you given any employment related benefits such as overtime, payment in lieu or bonus payments, by the end client or the agency?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	I returned the staff phone they provided and stated it's not a suitable arrangement
20	Do you claim reimbursed expenses using the end client's own expense claim forms?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**Part and Parcel of the Organisation**

21	Were you ever an employee of the end client? If the answer is yes, please provide more information such as timeline and reason for leaving.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
22	Do you have any line management responsibilities over the end clients staff, such as approving leave, disciplinary issues and appraisals etc?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
23	Do you use any staff-only facilities? For example, Subsidised canteen or gym membership.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
24	Are you clearly identifiable as a contractor when attending the end client's site and treated as such? (e.g. ID Badge, not included in team meetings)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	ID badge identifies me as a contractor. Not included in any HR or employee briefings, company workshops or meetings
25	Does the end client provide you with any free training? Or, are you obliged to attend training courses paid for by the end client?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
26	Do you have a Director position at the end clients organisation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**Non-Exclusivity**

27	Does the end client prevent you from doing work for other customers or clients during the course of the engagement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
----	---	--------------------------	-------------------------------------	--

**Please add any additional comments which you feel might affect your IR35 status**

██████████ is also employed as a FAYE accountant of the company (she is chartered) and has recently worked through the ltd company on another contract on day rate

Also, irrespective of IR35, I do not ever intend to be an employee of another company, and would immediately sever an engagement should that become even implied. Additionally, I ask for no notice period (ie. immediate) and would not accept pay within the notice unless I'm actually working.

I have invested a decent sum into company branding, advertising, worked hard to develop a unique proposition which is commercially lucrative.

Prior work at ██████████ saw me supplying monthly invoices direct to AP, of which often these were often paid every 4 months (ie. 3 months in arrears). Periodic status reports provided by company to end client detailing services provided is followed.

This questionnaire should satisfy your Agency that you are not working under the Direction, Supervision and Control of the end Client if this questionnaire is compliant and signed off by the End Client and your Company. We recommend that it is reviewed by Qdos before signing. This would also be excellent evidence of your IR35 status if you were ever investigated by HMRC under IR35.

Signed by Company Name:

Signed by End Client: Name:

Signature: