



Questionnaire

IR35 Contract Review Questionnaire

This Questionnaire is an essential part of the IR35 Contract Review process and should enable us to ascertain if the engagement is likely to be caught by the IR35 legislation or not. The IR35 legislation requires an examination of the working practices as well as the actual contract for the provision of the services in order to form an overall picture of the relationship.

Please provide as much detail as possible based on your understanding of the actual working practices rather than the wording of the contract.

Don't worry if you haven't yet started the engagement; just provide as much information as possible based on your understanding of the likely working practices. For example, during the initial meeting with the client and conversations with the agency you may have discussed the possibility of substitution or gained an insight into how much control the client expects to have over you. Will they be treating you as an external professional service provider or a fixed term temporary worker?

This Questionnaire can be completed online or can be sent by email post (see contact us). Once we have received it the completed IR35 Status Review will be sent to you within 24 hours.

References to 'you' means the limited company contractor engaged by the agency / client to provide the services.

* *Indicates required field*

Name of limited liability contractor: *

Your name: *

Name of Agency (if applicable):

Name of Client and nature of their business: *

Nature of services and project title: *

Enter a summary of the main project deliverables or
job description: * 

Is the work you are / will be doing similar to work
undertaken by the Client's employees? *

Does the work involve managing the Client's staff,
liaising with or organising a project team? *

Start date: *

Anticipated end date: *

Likely overall duration including possible extensions: *



If performance of the Services is interrupted for any reason would you expect to be paid? *

Yes

No

Will you be able to recover travel expenses to and from the Client's site? *

Yes

No

Does your work involve providing cover for a Client's employee or is otherwise part of the Client's business as usual? *

Yes

No

Will you be paid for any hours in excess of the hours of work provided on the contract? *

Yes

No

If you or the Client gives notice to terminate the engagement prematurely would you expect to be paid during the period of notice irrespective of whether or not you provide the Services? *

Yes

No

Do you expect the Client to allocate work during the course of the engagement? *

Yes

No

Control

Method and manner of work : Which of these statements is correct? *

You have reasonable discretion to determine the method and manner of carrying out the work subject to any pre-agreed project specifications and quality standards

You are / will be expected to comply with the Client's directions and be subject to their control and supervision.

When the work is to be done: Which of these statements is correct? *

You can work the hours necessary, whether at your own premises or the Client's, in order to get the work done on time and within budget.

Work a minimum number of hours per day.

Must work the same hours as the Client's employees.

If hours of work are restricted is this due to security reasons (e.g. a secure government site)? *

Yes

No

Is there a maximum number of hours you can work per week? *

Yes

No

Location

Can you use your own premises to provide the Services? *

- At your own discretion subject to the practical requirements of the work.
- Subject to the Client's verbal / written consent.
- Under no circumstances – all work is to be done at the Client's site.

If you cannot use your own premises is this because... *

- Access to the Client's site is regulated for security reasons (e.g. subject to national security).
- For practical reasons, for example, you need to liaise with the project team in person on a daily basis.

The Client intends to direct where you work.

Whilst working at the Client's premises are you required to follow a code of conduct in the same manner as its employees? *

Yes

No

Equipment

Whilst on the Client's site can you use... *

Only your equipment.

Only the Client's equipment, e.g. security checked computers.

Mainly the Client's equipment and some of your own (e.g. paper, calculator, manuals).

Does the Client charge for use of its equipment? *

Yes

No

When working at your own premises can you use your own equipment? *

Only your equipment.

Only the Client's equipment, e.g. security checked computers.

Mainly the Client's equipment and some of your own (e.g. paper, calculator, manuals).

Is any restriction on the use of your own equipment due to security reasons, i.e. the Official Secrets Act 1989? *

Yes

No

Substitution and subcontracting

Which of these statements is correct? During the course of the contract you may use a substitute to provide the Services on your behalf... *

At any time at your own discretion

Only when providing the Services at your own premises

Subject to the Client's consent which would normally be given for a suitably skilled, qualified, experienced and security cleared substitute.

Under no circumstances.

Which of these statements is correct? During the course of the contract you may use helpers, i.e. subcontractors, to perform certain parts of the Services on your behalf... *

At any time at your own discretion.

Only when providing the Services at your own premises.

Subject to the Client's consent which would normally be given for a suitably skilled, qualified, experienced and security cleared subcontractor

Under no circumstances.

If you can use a substitute or subcontractor would you be responsible for their work and for payment to them? *

Yes

No

Would the client expect you to correct any defective work at your own expense? *

Yes

No

Are there any restrictions on you providing services to other clients concurrently? *

Yes

No

Once the Services have been completed: *

Will you accept more work if the Client offers.

The Client will generally offer more work.

You will consider any offers made by the Client and / or look for work elsewhere.

Would you be invited to the Client's staff meetings and / or attend after work functions? *

Yes

No

Are you expected to provide details of your Professional Indemnity insurance policy? *

Yes

No

In undertaking this work is there any risk of making a loss other than correcting defective work? *

Yes

No

Regarding intellectual property, does the work involve transfer of (a) all intellectual property or (b) only the completed deliverable? *

(a)

(b)

Are you entitled to receive any employee type benefits whilst performing the Services for the Client? *

Yes

No

Have you been / will you be issued with an identity card? *

Yes

No

If so, does the identity card differ from those issued to the Client's employees? *

Yes

No

Please provide details of your contracting history in the last 12 months

Start/end	Agency	Client	Project
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Start/end	Agency	Client	Project
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Start/end	Agency	Client	Project
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About your business

The crucial question posed by the IR35 legislation is whether you are legitimately self-employed for the purpose of the particular engagement. In this regard, HM Revenue & Customs will examine whether your business bears the hallmarks of a legitimate business enterprise.

Please provide as much information as possible. If you have any difficulty please do not hesitate to contact us.

Do you have your own premises, for example, dedicated office space within your own home? *

If so, please list the equipment and an estimate of cost.

Yes

No

Do you pay for your own training? *

Yes

No

If so, please list recent courses? (e.g. Prince II)

Do you allocate time to develop your own products and services, for example, software? *

Yes

No

What other work do you undertake? (for example, computer repairs)

Do you retain funds for future investment? *

Yes

No

Do you have a company bank account? *

Yes

No

Do you have letter headed notepaper? *

Yes

No

Do you have a company brochure and / or card? *

Yes

No

Have you produced a Company CV? *

Yes

No

Do you have a company website to promote your business? *

Yes

No

Do you have a listing in a trade publication or Yellow Pages? *

Yes

No

Are you a member of the IPSE or similar trade body? *

Yes

No

Are you a member of the Institute of Directors? *

Yes

No

Do you hold Professional Indemnity Insurance? *

Yes

No

Do you hold Public Liability Insurance? *

Yes

No

Do you hold Employers' Liability Insurance? *

Yes

No

Have you registered with the Information Commissioner's Office (Data Protection Act)? *

Yes

No

Do you have any employees / support staff? *

Yes

No

Do you have contracts of employment with your staff including the main director? *

Yes

No

Do you have a directors' service agreement in place with each director? *

Yes

No

Do you have shareholders agreements in place? *

Yes

No

Do you hold Investors In People accreditation? *

Yes

No

Do you have a network of possible substitutes or subcontractors? *

Yes

No

Has your agency (if applicable) explained the Opt Out notice from the Conduct Regulations? *

Yes

No

Would you normally sign an Opt Out notice? *

Yes

No

I believe that the facts stated in this Questionnaire are true.

Signed *

For and on behalf of: *

Date *