

## IR35

If a worker is to provide their services to a client through an intermediary, such as a Personal Services Company (PSC), the assignment will need to be assessed under the IR35 rules.

What does this mean for a client?

- ✓ Pure require a client to confirm the size of their company to establish if there is any exemption.
- ✓ Small company - exemption:
  - Pure will issue the relevant contract and declaration form to the client
  - **The PSC will be able to start the assignment when all contracts and documentation are complete.**
- ✓ Public authority, medium or large organisation - assessment:
  - Clients will receive a welcome email and login to our IR35 status tool
  - Clients can then review and approve an initial assessment of the role
  - Following receipt of the worker assessment, a final assessment will be issued to the client for review and agreement
  - A Status Determination Statement (SDS) will then be issued to the PSC

## STATUS DECISION

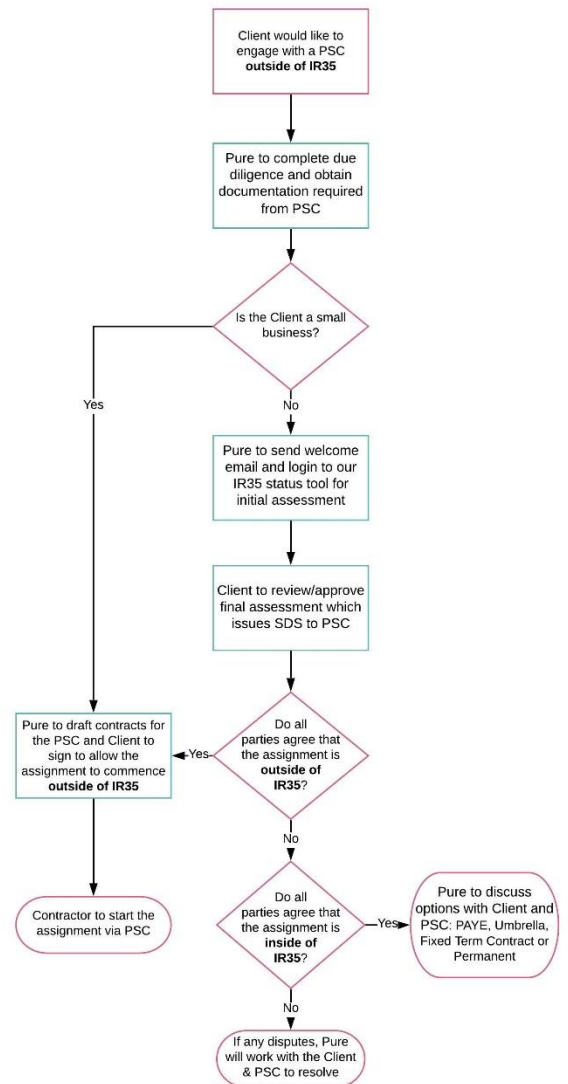
### Outside IR35 assessment

- The PSC will review the SDS and confirm agreement of the determination
- Pure will issue the relevant contract to the client
- **The PSC will be able to start the assignment when all contracts and documentation are complete.**

### Inside IR35 assessment

- Pure will discuss the options available: PAYE, Umbrella, Fixed Term Contract or Permanent as required.

If there is any disagreement with the SDS, Pure will work together with all parties to seek an appropriate resolution.



If you have any further queries regarding the engagement of a PSC please do not hesitate to contact us via [IR35@prs.uk.com](mailto:IR35@prs.uk.com) or on 01223 209884.



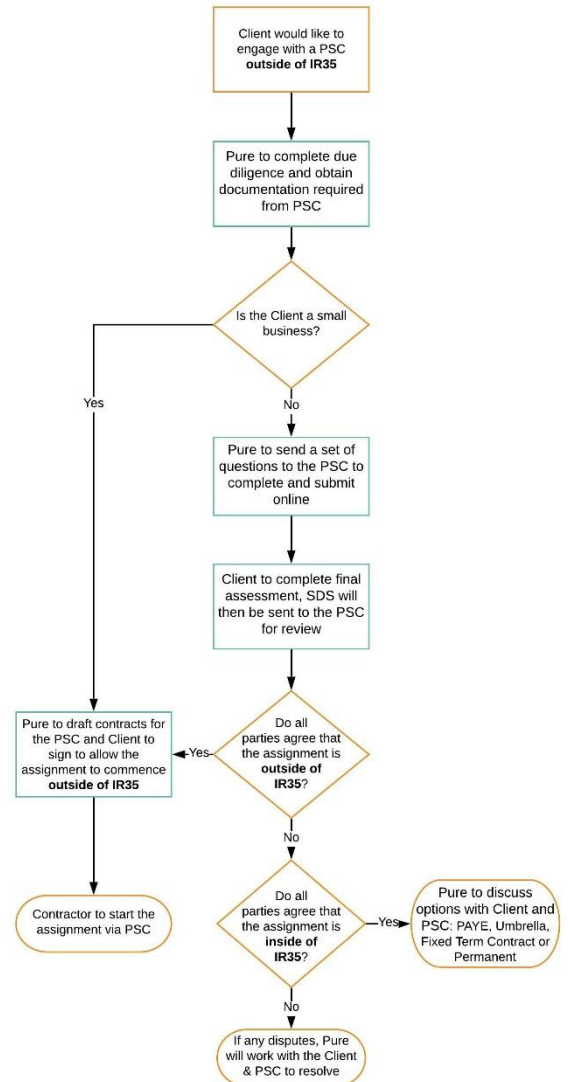
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## What does this mean for a worker?

- ✓ Pure require key company information from a worker about their PSC to complete the required due diligence
  - PSCs will be provided with our 'IR35 (Intermediaries) Checklist' form to complete
- ✓ The following documentation is also required:
  - Certificate of Incorporation
  - VAT certificate (if applicable)
  - Insurance cover
- ✓ Small company - exemption:
  - Pure will issue the relevant contract to the PSC
  - **The PSC will be able to start the assignment when all contracts and documentation are complete.**
- ✓ Public authority, medium or large organisation - assessment:
  - Clients will review and approve an initial assessment of the role
  - PSCs will also need to answer a set of questions through our IR35 status tool which will be reviewed by the client as part of the assessment process.



## STATUS DECISION

### Outside IR35 assessment

- PSC will receive an SDS to review and confirm their agreement
- Pure will issue the relevant contract to the PSC
- **The PSC will be able to start the assignment when all contracts and documentation are complete.**

### Inside IR35 assessment

- PSC will receive an SDS to review and confirm their agreement
- Pure will discuss the options available: PAYE, Umbrella, Fixed Term Contract or Permanent as required

If there is any disagreement with the SDS, Pure will work together with all parties to seek an appropriate resolution.

More information can be found via [www.prs.uk.com/pures-approach-to-ir35](http://www.prs.uk.com/pures-approach-to-ir35)



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