



For your records

Contract or role title

Kate Upcraft Consultancy Ltd

Off-payroll working rules (IR35) do not apply

Why you are getting this result

Your answers told us you have accepted, or would accept, a substitute.

This suggests the worker is working on a business to business basis.

What you should do next

If your organisation is responsible for paying the worker, you need to pay their earnings in full, without deducting Income Tax and National Insurance contributions.

If someone else is responsible, you should download a copy of this result and show it to them.

You could also read more about the [responsibilities of the fee-payer \(opens in a new window\)](https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules) (<https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules>).

It is important that you keep a copy of this result for your records. If you agree with the result, you can use it to support the reasons for your decision on the worker's employment status.

About this result

Date of result:

4 February 2020, 10:17:10 (UTC)

Decision service version:

2.4

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.



What you told us

1. About you and the work

What do you want to find out? If the off-payroll working rules (IR35) apply to a contract

Who are you? Hirer

Does the worker provide their services through a limited company, partnership or unincorporated association? Yes

Has the worker already started working for your organisation? Yes

2. Worker's duties

Will the worker be an 'Office Holder'? No

3. Substitutes and helpers

Has the worker ever sent a substitute to do this work? No, it has not happened

Do you have the right to reject a substitute? No

Would the worker have to pay their substitute? Yes

4. Working arrangements

Does your organisation have the right to move the worker from the task they originally agreed to do? No, they would have to agree

Does your organisation have the right to decide how the work is done? Yes

Does your organisation have the right to decide the worker's working hours? No, the worker solely decides

Does your organisation have the right to decide where the worker does the work? No, the worker decides



What you told us

5. Worker's financial risk

Will the worker have to buy equipment before your organisation pays them?	No
Will the worker have to fund any vehicle costs before your organisation pays them?	No
Will the worker have to buy materials before your organisation pays them?	No
Will the worker have to fund any other costs before your organisation pays them?	No
How will the worker be paid for this work?	A fixed price for the project
If your organisation was not happy with the work, would the worker have to put it right?	Yes, unpaid but their only cost would be losing the opportunity to do other work

6. Worker's involvement

Will you provide the worker with paid-for corporate benefits?	No
Will the worker have any management responsibilities for your organisation?	No
How would the worker introduce themselves to your consumers or suppliers?	They work for their own business



What you told us

7. Worker's contracts

Does this contract stop the worker from doing similar work for other organisations?	No
Is the worker required to ask permission to work for other organisations?	No
Are there any ownership rights relating to this contract?	Yes
Does the contract state the rights to this work belong to your organisation?	Yes
Has the worker had a previous contract with your organisation?	No
Is the current contract the first in a series of contracts agreed with your organisation?	Yes
Will this work take up the majority of the worker's available working time?	No
Has the worker done any self-employed work of a similar nature for other clients in the last 12 months?	Yes