



Intermediaries Legislation

IR35 Questionnaire

IR35 - also known as 'intermediaries legislation' or off-payroll working legislation is tax legislation which seeks to ensure no tax advantage is gained by individual appearing to be working for themselves via an intermediary (for instance a personal service company or a limited company), but in reality acts like an employee of the client.

If IR35 applies then the Consultant, as the intermediary, has to operate PAYE and National Insurance contributions on any revenue generated during the tax year and the Client and/or Recruiter would have to deduct PAYE and NI contributions as per any employed member of staff.

In line with the Governments online 'Check Employment Status for Tax' or [CEST](#) test, and as part of our own internal audit process, we have asked that all members of an engagement complete the following set of questions to allow Informed Recruitment to assess the risk of IR35 applying to this engagement.

Criteria

Criteria	Answer
Supervision, Direction & Control	
Is the assignment flexible, transient & transformation/project related?	Yes / No
Can the contractor identify themselves as a specialist Consultant?	Yes / No
Will the expertise of the Consultant help direct how the work is carried out?	Yes / No
Are the hours of work and deliverables agreed mutually between all parties?	Yes / No
Mutuality of Obligation	
Is the Consultant obliged to accept amendments or extensions to their assignment?	Yes / No
Right to Substitute	
Does the Consultant have the right to substitute their personal services? (Please refer to your Services Agreement).	Yes / No
Supporting Factors	
Is the Consultant able to carry out consultancy in locations other than the main office?	Yes / No
Where applicable can the Consultant utilise their own tools and equipment to provide services?	Yes / No
Are there consequences if the Consultant does not meet deadlines or produces unsatisfactory work?	Yes / No
Is the Consultant free to provide concurrent consultancy with other customers?	Yes / No

Authorisation

Criteria	Description
Name	
Company	
Title	
Email	
Date	
Authorisation	I confirm that the information provided is true and accurate reflection at the date of submission

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