



Off-payroll (IR35) rules – Exempt company declaration form

Client name:	
Client registered company number:	
Client registered address:	
Client trading address (if different):	

CBSbutler Holdings Limited may supply **You** with temporary workers/contractors who work through intermediaries such as their own personal services companies or partnerships (hereafter referred to as 'off-payroll workers'. If We supply such off-payroll workers, you have to determine their employment status for tax purposes, for each assignment, unless You can show that you are exempt from the requirements set out in Part 2, Chapter 10 Income Tax (Earnings and Pensions) Act 2003 (ITEPA).

If You are exempt the intermediary will be responsible for its own tax affairs (including the obligation to determine its employment status for tax purposes).

You must tell us if You are exempt or not so that We, and the intermediary, know which tax rule will apply to their engagements with You.

Client declaration that it is an exempt organisation
for the purposes of the off-payroll rules
(Part 2, Chapter 10 ITEPA)

The Client confirms that it is exempt from Part 2, Chapter 10 Income Tax (Earnings and Pensions) Act 2003 (ITEPA) because the Client:

		Tick as appropriate
1.	Is not a public authority as defined in the Freedom of Information Act 2000 or the Freedom of Information Act (Scotland) Act 2002	<input type="checkbox"/>
	AND EITHER	
2.	Qualifies as small for a tax year (section 48(1) ITEPA):	<input type="checkbox"/>
a.	The Client does not have a turnover of more than £10.2 million.	<input type="checkbox"/>
b.	The Client does not have a balance sheet of more than £5.1 million.	<input type="checkbox"/>
c.	The Client does not have more than 50 employees.	<input type="checkbox"/>
	If relying on the conditions set out in a, b and c, the client must meet at least two of those conditions and tick them accordingly.	
d.	OR the Client is eligible to apply the simplified test of its size and does not have a turnover of more than £10.2 million per financial year (or per calendar year if it does not have a financial year) or that it has not exceeded this turnover for more than one financial (or calendar) year prior to the current tax year;	<input type="checkbox"/>
e.	The Client also confirms that it is neither: 1. part of a group of companies in which any group company (including the parent) does not qualify as a small company; nor 2. a partner in a joint venture in which any other partner is not small.	<input type="checkbox"/>
	OR	
3.	Does not have a UK connection for a tax year because it does not have a UK presence or a permanent establishment in the UK (section 601 ITEPA).	<input type="checkbox"/>



The Client also confirms that it will advise the employment business immediately in writing if it ceases to be exempt from Part 2, Chapter 10 ITEPA at any time.

The Client acknowledges that if it ceases to be exempt then the Client will be required to give a status determination statement to the employment business for every assignment in which the employment business supplies an off-payroll worker.

WARNING! If the Client incorrectly declares that it is exempt from Part 2, Chapter 10 ITEPA, it will be liable for all tax and National Insurance deductions where Part 2, Chapter 10 ITEPA requires the deduction of such sums.

Signature:	
Name:	(Please print)
Position at Client:	
Date:	