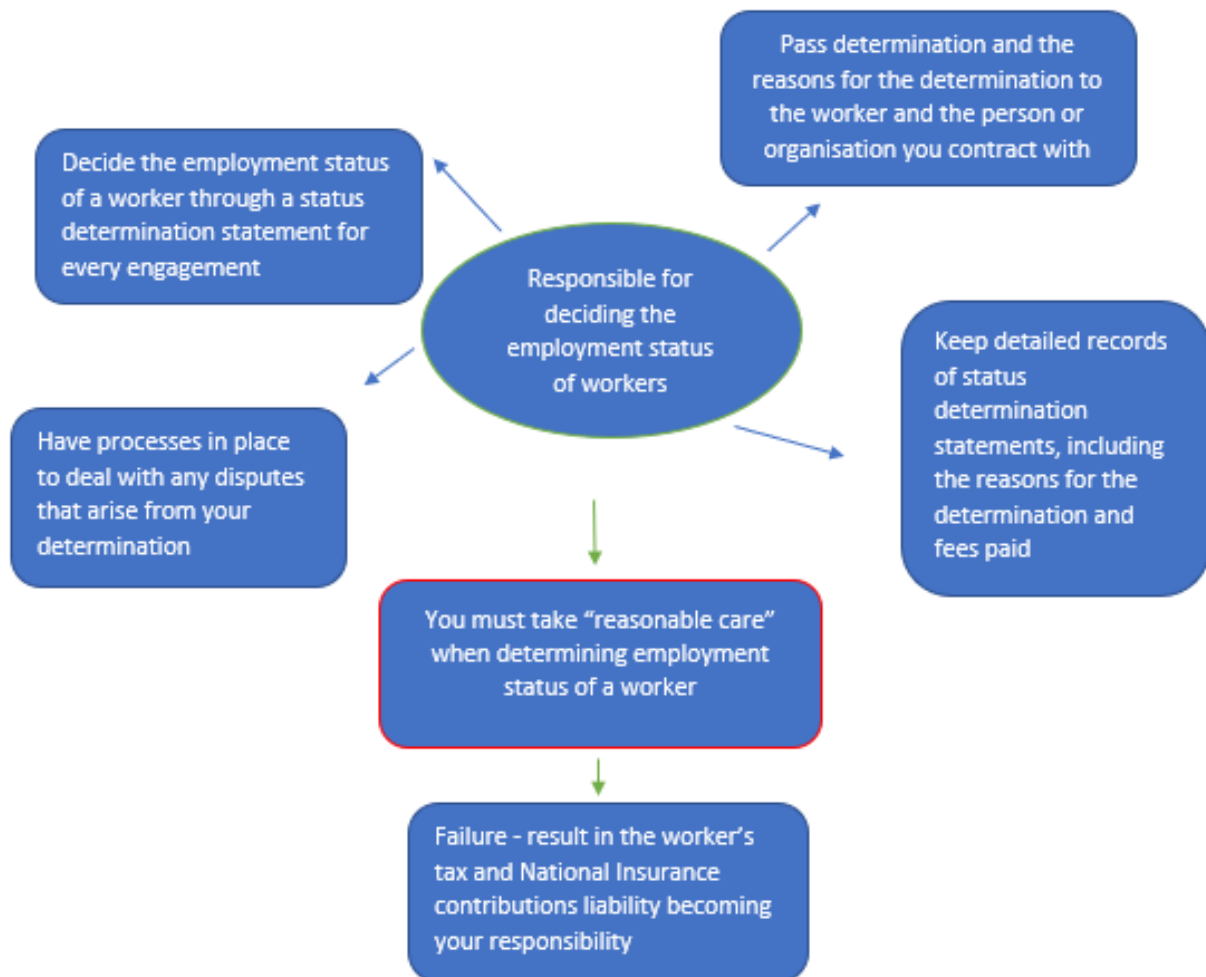


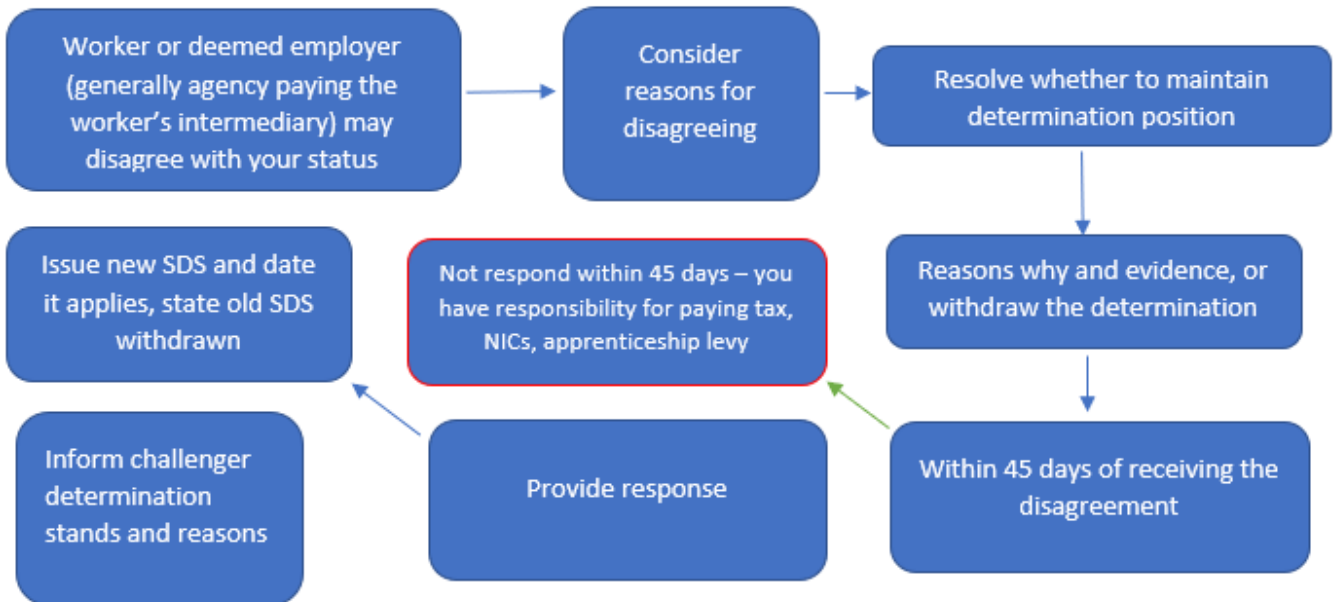
OFF-PAYROLL WORKING OBLIGATIONS FOR SERVICES PROVIDED FROM 6 APRIL 2021

CHAPTER 10, ITEPA 2003

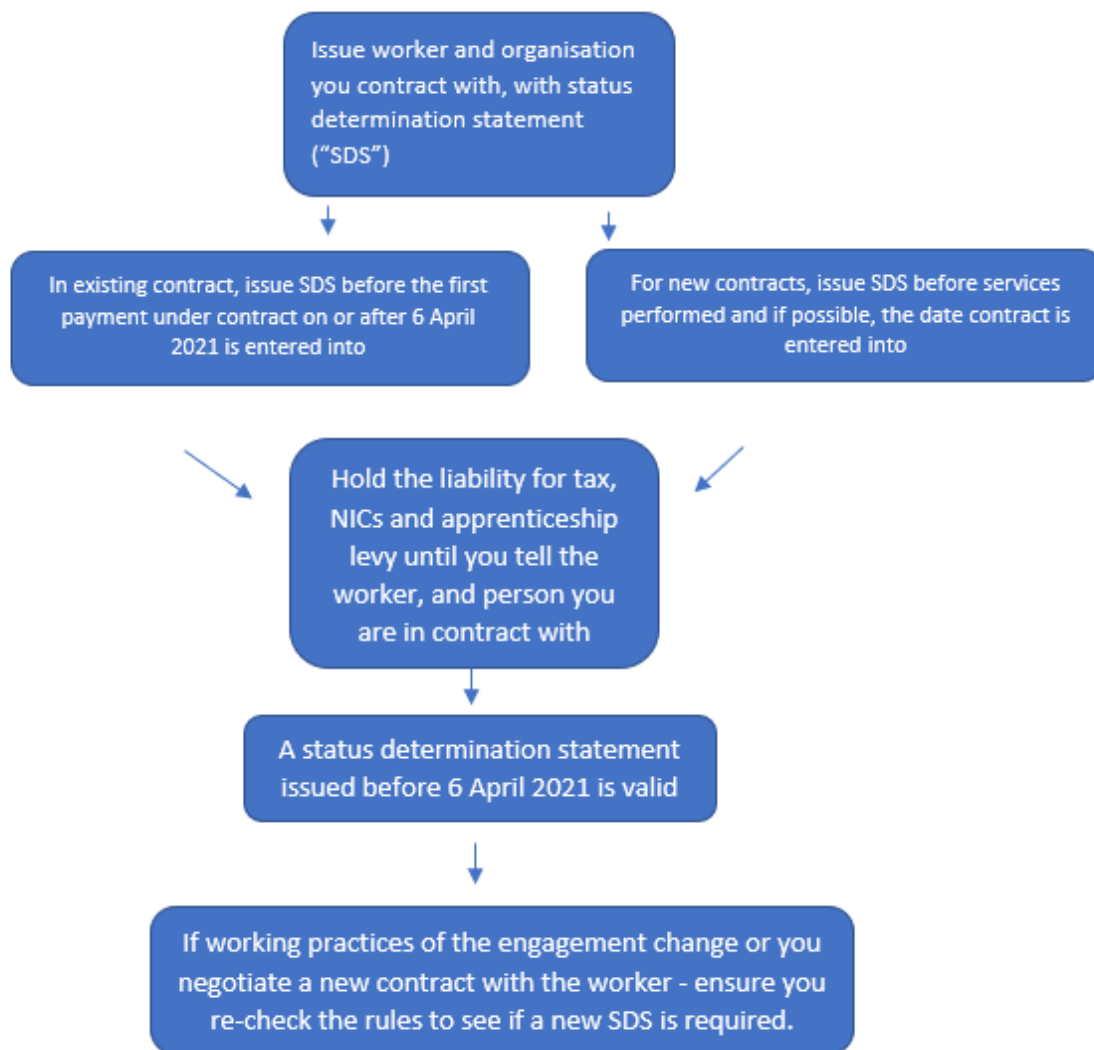
END CLIENTS:



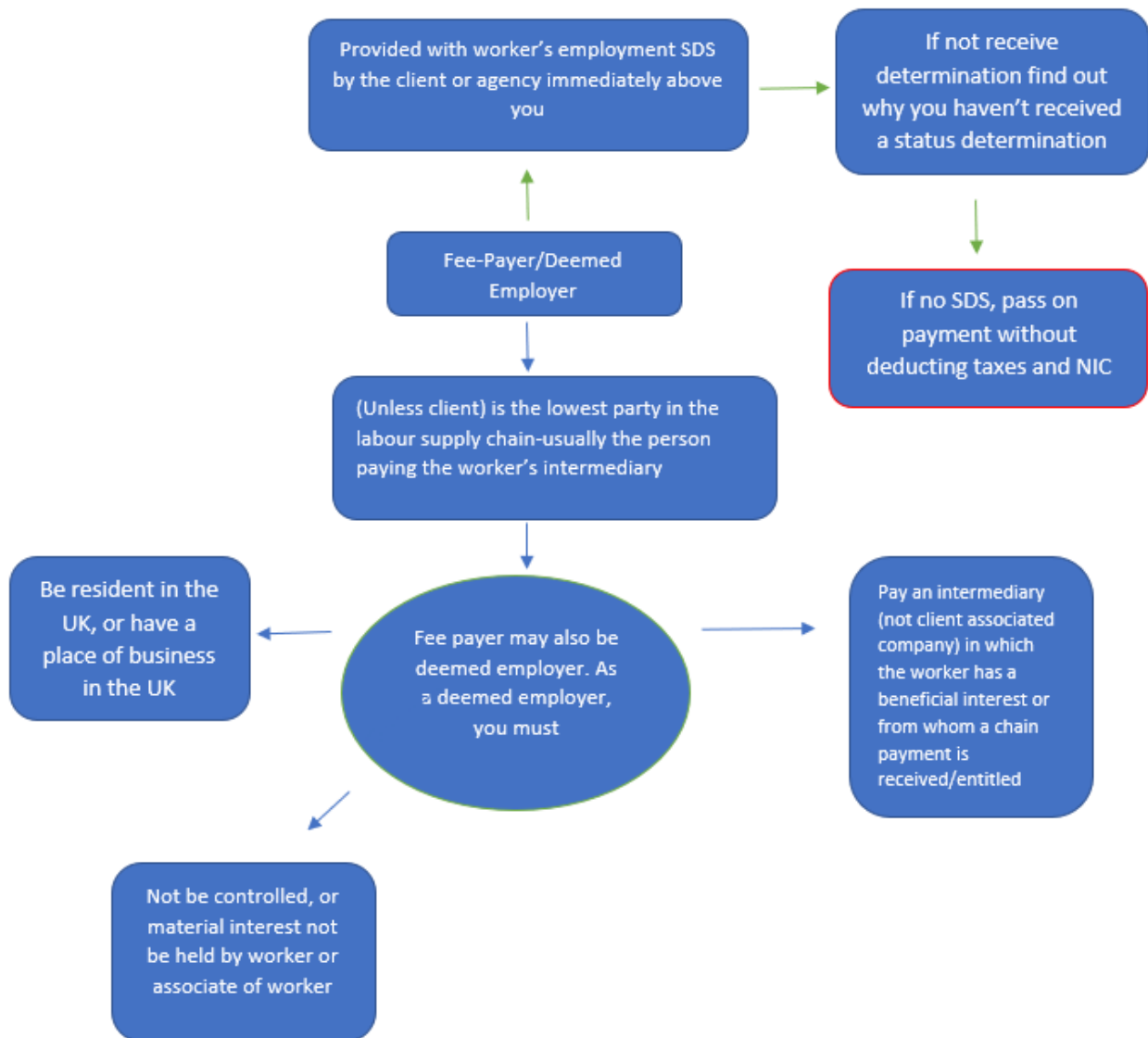
DISAGREEMENT WITH STATUS DETERMINATION (IF CHALLENGE BEFORE FINAL CHAIN PAYMENT MADE):



**END CLIENTS (CONTINUED):
WHO TO TELL ABOUT YOUR DETERMINATION**



FEE-PAYER/DEEMED EMPLOYER:



MEDIUM AND LARGE-SIZED PRIVATE CLIENTS-MEANING:

Medium and large-sized private sector clients



If you meet 2 or more of the following conditions for two consecutive financial years. You have:

- an annual turnover of more than £10.2 million
- a balance sheet (assets) total of more than £5.1 million
- an average of more than 50 employees



Must apply the Off-Payroll Working legislation from the start of the tax year following the end of the calendar year when you met the conditions



Specific rules apply to overseas companies, groups, connected persons, joint ventures