|  |  |
| --- | --- |
| Name of Client (“Client”): | Highland Council  |
| Name of Worker (“Worker”): | [Name] |
| Name of Worker’s intermediary (where applicable) (“Intermediary”): | [Name or Not known] |
| Name of organisation with whom the Client is contracting for the supply of the Worker’s services (if not the Worker’s intermediary): | [Name or N/A]  |
| Details of Engagement (“Engagement”): | [Insert brief details of the work performed or to be performed by the Worker] |
| Date Engagement commenced or is due to commence: | [Date] |

**STATUS DETERMINATION STATEMENT (OUTSIDE IR35)**

The Highland Council as the Client has reviewed the employment status of the Worker in accordance with the **IR35 Rules** it has been determined that the Worker **will not be regarded as an employee** for the purposes of the Engagement**.**

The reason(s) for this result are as follows:

*Hiring Manager to insert reason(s) using the information from ‘Why you are getting this result’ on the result page of the CEST.*

*(e.g. Reason 1: The Highland Council does not have control over this work. This suggests the worker is working on a business to business basis.)*

* Reason 1;
* Reason 2;
* Reason 3;
* Reason 4;

As a result of the above determination the fees payable to the Worker/Intermediary in connection with the Engagement shall be payable gross without deduction for income tax and employee’s National Insurance contributions.

Should there be any changes to the Engagement or the manner in which the services are provided by the Worker under the Engagement, The Highland Council reserves the right to

undertake a further determination of the employment status of the Worker for the purposes of the IR35 Rules.

The Worker has the right to dispute this determination and is requested to raise any dispute as soon as possible upon receipt of this Statement. A copy of The Highland Council Disagreement Process which outlines how any such disagreement should be raised is enclosed.

|  |  |
| --- | --- |
| Signed:  |   |
| Dated: |  |
| Name:  |  |
| Position:  |  |