|  |  |
| --- | --- |
| 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 (INSIDE IR35)**

The Highland Council as the Client has reviewed the employment status of the Worker in accordance with the IR35 Rules by using HMRC online tool Check Employment Status for Tax (CEST) which has determined **that the Worker will be regarded as an employee for tax purposes.**

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 worker is providing a personal service to the Highland Council. This means they are classed as employed for tax purposes for this work.)*

* 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, in accordance with the IR35 rules, be payable net after the deduction of income tax and employee’s National Insurance contributions.

The worker is therefore required to complete and return the Starter Checklist form to [Hiring Manager to insert their email address] as soon as possible.

The Client reserves the right to delay the payment, to the Intermediary, of any fees due in connection with the Engagement until the required forms have been completed and returned.

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/Intermediary 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.

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