

The Highland Council

Status Disagreement Process (IR35)

If the Worker or Intermediary disagrees with the Status Determination Statement (SDS) that has been issued by The Highland Council they have the right to appeal, in **writing**, following the process below:

- Contact Highland Council with the details of the IR35 determination (SDS) that you disagree with.
- Put forward your grounds of appeal, listing the specific reasons.

The Highland Council must respond to your challenge within 45 days of receiving it. However, in this time, your original determination will stand.

The IR35 Legislation requires the deemed employer (The Highland Council) to:

- Respond to the Worker/Intermediary within 45 days from the date of receiving the disagreement notice.
- Continue to apply the IR35 rules in line with the original HMRC CEST determination during this time.

Once the determination (SDS) has been reviewed the Hiring Manager must notify the Worker/Intermediary the outcome of the consideration of the appeal and the reason(s) for that outcome:

- If the Status Determination Statement has not changed there will be no further action.
- If the original decision has been reversed, the Hiring Manager should issue a new status determination (SDS) confirming the date it is valid from stating the previous determination (SDS) has been withdrawn.

Any tax or national insurance wrongly deducted will be repaid to the Worker/Intermediary.

All disagreements should be emailed to The Highland Council, Hiring Manager that issued the Status Determination Statement.

A disagreement can be raised until the last payment is made for a Worker/Intermediary's services.