

Off-Payroll rules apply – steps to follow

The steps below should be followed where the [HMRC Check Employment for Tax (CEST)](https://www.gov.uk/guidance/check-employment-status-for-tax) Test has determined that ‘Off-Payroll (IR35)’ rules apply to an engagement. Full guidance on Off Payroll Working can be found [here](https://www.highland.gov.uk/peopleandtransformation/info/28/hr_topics/38/off-payroll_working).

***NB*** *- IR35 supersedes Construction Industry Scheme (CIS) deductions.*