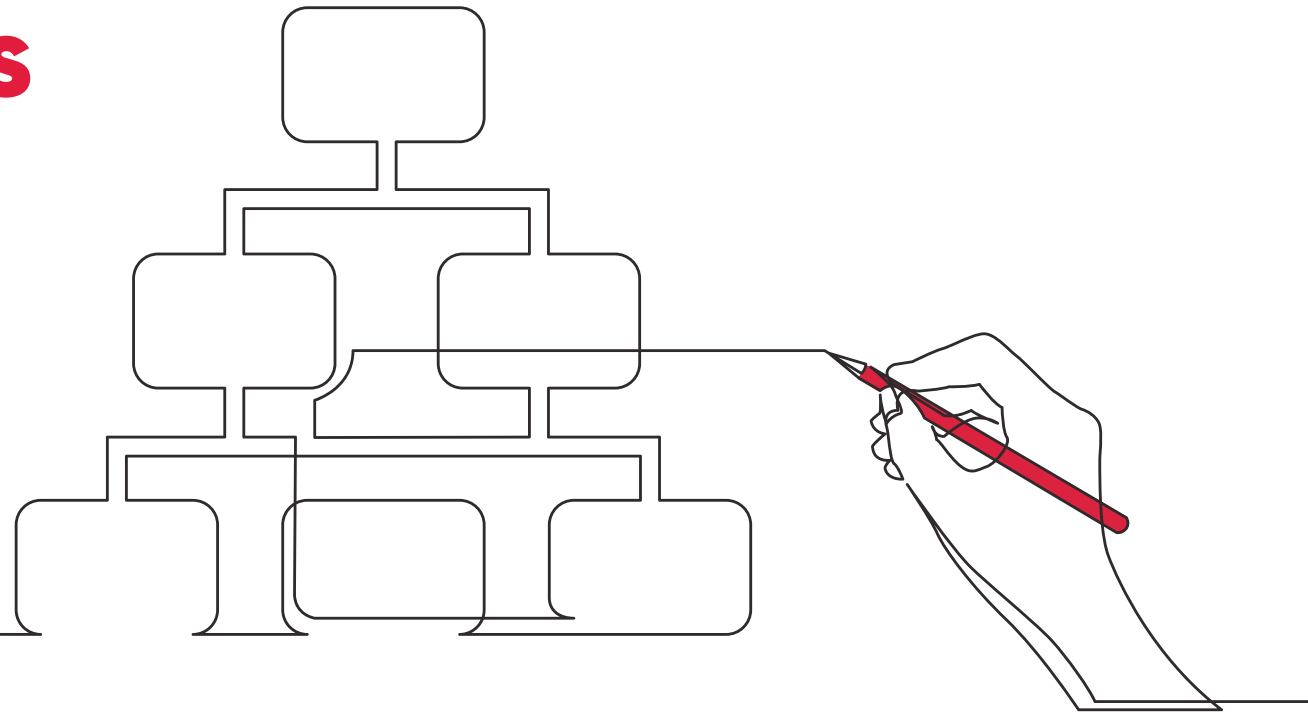
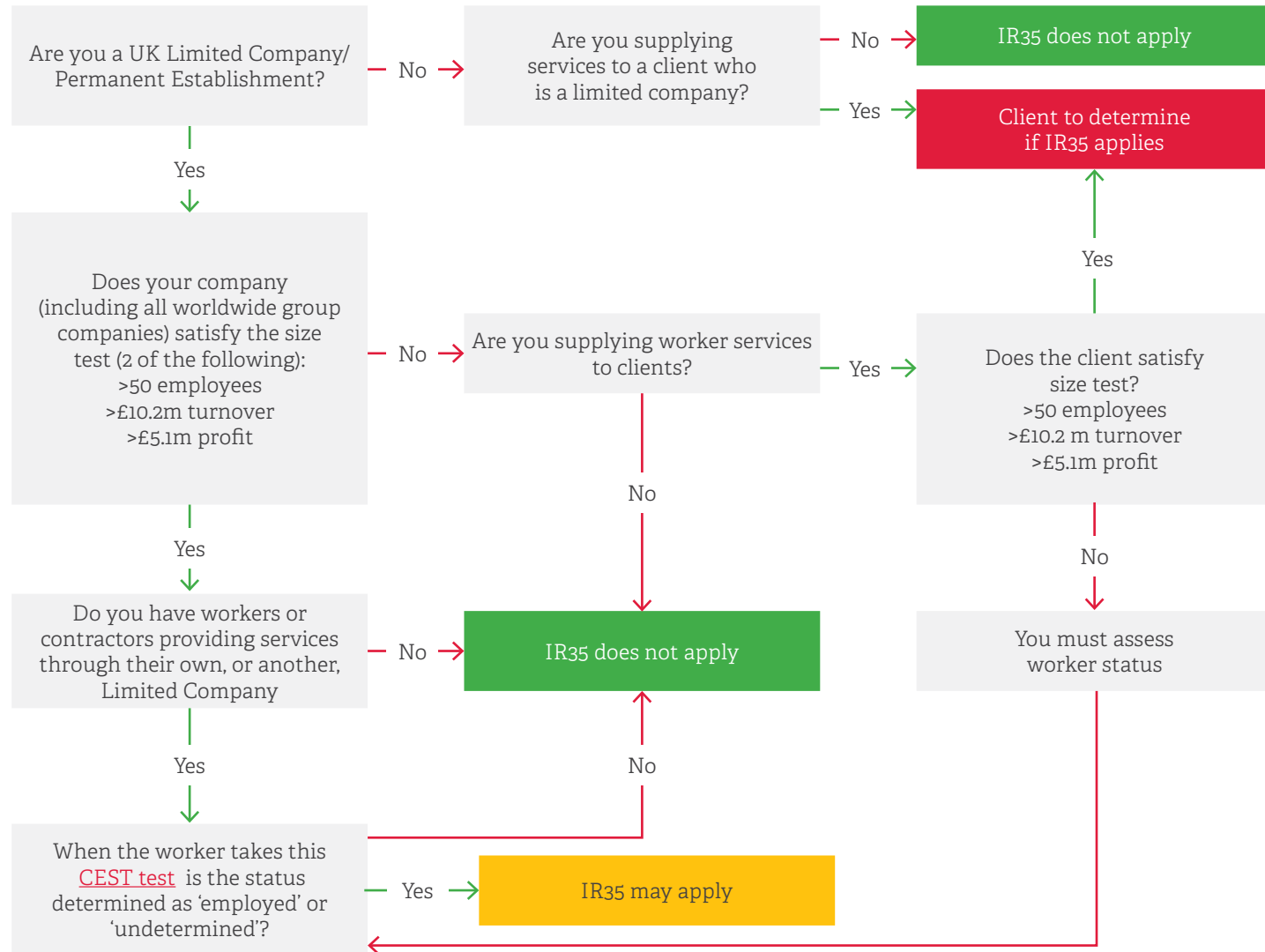


Off-payroll working rules (IR35)

The quick guide to
see if IR35 applies



Off-payroll working rules - does IR35 apply?



- Notes**
1. The end user of the workers service makes the status determination.
 2. The entity that pays the workers PSC is responsible for deducting PAYE.
 3. These rules take precedence over the CIS and MSC rules.

Key:

- IR35 does not apply
- IR35 May Apply
- IR35 Applies

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Disclaimer: This note does not contain a full statement of the law and it does not constitute legal advice. Please contact us if you have any questions about the information set out above.

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