

IR35 Process Summary

All payments for 'services' to follow this process unless specifically agreed as exempt.

This process relates to all payments by PO or payment form (GBP and international payments). Each New Supplier will also be subject to this check prior to being added to the payment system (T1).

- **Engaging manager** to complete and submit TR2 with details of engagement.
- **Engaging manager** to complete an HMRC Questionnaire specific to the engagement and the individual supplier. The outcome should be personalised and saved as a pdf. The pdf should be sent to ir35@exeter.ac.uk
- **Engaging manager** to seek approval from PVC or Service Director where engagements are over £5k and send to ir35@exeter.ac.uk
- **IR35 Team** will link TR2, HMRCQ and approval (where required) then process.
- **IR35 Team** will review the information, discussing and agreeing difficult and 'undetermined' cases with the University Tax Manager, then advise outcome to engaging manager by email.
 1. If IR35 Rules apply, the engaging manager to be signposted to TRU or Recruitment.
 2. If IR35 Rules do not apply to the engagement the **IR35 Team** will record the details, allocate a reference. A file will be set up and all documents saved centrally for audit. **IR35 Team** will advise the engaging manager by email the approval reference and next actions.
- **Engaging Manager** will add the approval reference to the payment documents and save the email then add as an attachment to the payment documents.
- **Engaging manager** will send the HMRC Service Determination Statement to the supplier so they may check the details are correct and retain for reference or audit purposes. If the details are not correct they will be advised to complete an HMRC Questionnaire, save the new outcome as a pdf and return to IR35 Team via the engaging manager, with reasons, in order to open a dispute.
- **In the event of a dispute the information will be recorded, and then reviewed with the University Tax Manager. The University, as the employer, retains the right to have the final say over the employment status of a service engagement.**

Training materials are available upon request, please contact ir35@exeter.ac.uk

Training Workshops will be advertised on the webpage or can be arranged for specific teams upon request, please contact ir35@exeter.ac.uk.

Please contact ir35@exeter.ac.uk for specific enquiries relating to TR2 or HMRCQ, and for one to one training sessions at any time.

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