



SSR IR35 Quick Test

As you may be aware, from April 2021 HMRC will apply IR35 to the private sector, which dictates that end-users (employers) must issue a Status Determination Statement (SDS) for every contractor, for each assignment or project.

The HMRC tool for determining SDS, 'CEST' is a complex document (see [Gov CEST](#)) the SSR Quick Check is a simple guide to the key factors determining status.

To help determine if the contractor(s) you require is/are inside or outside HMRC IR35 please answer the following questions.

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|---|---------|-----------|
| Q1. Is your revenue less than £10.2m per annum? | Yes | No |
| Q2. Does your balance sheet have less than £5.1m in assets? | Yes | No |
| Q3. Is your permanent work force less than 50 people?
<i>N.B. - If you answer 'Y' (YES) to 2 of the above 3 questions above then IR35 definitely does not apply to you and together we will monitor your growth and ensure you remain IR35 compliant.</i> | Yes | No |
| Q4. Will the contractor be providing a specialist service and have autonomy in the way in which they work?
<i>N.B. - If you answered YES to Q4 this will suggest that the assignment is outside of IR35.</i> | Yes | No |
| Q5. SSR can provide a qualified substitute for any of the contractors we supply to you, will you accept a substitute for this assignment/ project?
<i>N.B - If you answered YES to Q5 this will suggest that the assignment is outside of IR35.</i> | Yes | No |
| Q6. Will any contractor provided by SSR on this assignment expect to receive a continuation of work?
<i>N.B - If you answered NO to Q6 this will suggest that the assignment is outside of IR35.</i> | Yes | No |
| Q7. Will any contractor provided by SSR on this assignment be expected to correct any mistakes at their own cost?
<i>N.B - If you answered YES to Q7 this will suggest that the assignment is outside of IR35.</i> | Yes | No |
| Q8. Will any contractor provided by SSR on this assignment be expected to provide any or all of the following?
<i>N.B - If you answered YES to any of the items in Q8 this will suggest that the assignment is outside of IR35.</i> | Vehicle | Tools PPE |

If all of your answers suggest that an assignment/ project is outside of IR35, you should be able to use the 'CEST' or similar tool to produce an SDS, confirming the fact.

If any of your answers do not suggest 'outside of IR35' then any contractors utilised will almost certainly be deemed as 'Inside IR35' and will be treated as PAYE employees.