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**Edinburgh Napier University**

Sighthill Court

Edinburgh

EH11 4BN

[**Guidance Notes for hiring manager to complete the sections and please remove all Red writing before issuing the SDS Letter, along with CEST form and a dispute form to worker]**

**IR35 STATUS DETERMINATION STATEMENT**

Dear [insert name]

Project: [Insert project title]

Outcome of Status: [select the outcome that is details on the CEST form -Delete the other]

**Employed for tax purposes for this work**

OR

**Off-payroll working (IR35) rules apply**

Reason: As per the outcome of the HMRC CEST assessment of this engagement.

[Managers- Please Insert any further details for the reason you have reached this outcome and delete this prompt section]

Please find attached our tax status determination relating to this engagement. The determination has been done using the HMRC online CEST tool, you should review the determination and confirm that you agree with the outcome.

If you disagree with the outcome and would like to appeal either the outcome or any of the answers contained within, Under the IR35/Off-payroll working legislation, you have the right to appeal the outcome.

Please do this by completing the attached ‘IR35 dispute form’ providing detailed reasons and any evidence, we will then review the initial decision in light of your representations. At this point we might ask for a resolution meeting to discuss this and finalise the outcome.

Kind Regards

[Insert your email signature]

[Attach a copy of complete CEST tool form

and a dispute form and provide to worker and any other party involved – keep evidence of this]

[A copy of SDS letter and CEST from must be submitted to: [payroll@napier.ac.uk](mailto:payroll@napier.ac.uk) and then a SAF form raised]