

IR35 Letter to Accompany Education Contractor Agreement (Limited Company Providers)

Private and Confidential

Status determination for IR35 purposes

For the purposes of your role as Education Contractor for us from 1st Jan 2025 until 31st December 2025, we have made the following determination of your status.

We have assessed that, for tax purposes, your engagement with us falls "outside IR35". In other words, we have decided that you are an independent, self-employed contractor and we will pay your fees in full, without deducting tax and national insurance contributions (NICs) from payments made to you.

Reasons for this status determination

In making our determination, we have taken into account the terms of the engagement as set out in the contract dated 1st January 2025- 31st December 2025.

In addition, we have applied guidance from HM Revenue & Customs (HMRC) on determining status in order to reach our determination, in particular:

- we can only move you from the task originally agreed in the engagement with your consent; and
- you are responsible for putting right any faulty work in your own time and this would be unpaid.

If you disagree with this status determination

You can appeal against our status determination at any time, as long as we receive the representations for your appeal before the final payment is made in relation to your engagement. Your written appeal should set out clearly the reasons why you disagree with our determination, which could include why you believe that:

- our original conclusion is incorrect for the whole period of your engagement; or
- the contractual terms and/or working practices have changed over time.

If you wish to appeal, please do so in writing to the HR department via HRTransactional@bhs.org.uk.

We will consider your appeal and contact you if we have any queries, or need clarification, about your representations. We will respond within 45 days of receipt of your appeal.

Queries or concerns

If you have any queries or concerns, please do not hesitate to contact me.

Yours sincerely,

Tracy Casstles
Director of Education