

**Status Determination Statement Notification**

**required by Chapter 10 ITEPA 2003**

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| --- | --- |
| **Company Name:** | «Address\_1»  «Address\_2»  «Address\_3»  «Address\_4»  «Post\_code» |
| **Name:**  **Agency (if applicable):**  **Assignment:** | «Name of Worker»  «Name of Agency»  «Assignement» |
| **Contract Start Date:** | «Contract Start Date» |
| **Contract End Date:** | «Contract End Date» |
| **Date SDS Completed:**  **Completed by:** | «Date SDS completed»  «Name who completed SDS» |
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|  |  |

**Either**

Lincolnshire County Council as the end client has determined that this engagement is NOT a ‘deemed employment’ as defined in the rules at Chapter 10 of Part 2 ITEPA 2003 and you would NOT be considered an employee if you were engaged directly. Tax and National Insurance payments will not need to be deducted.

**Or**

Lincolnshire County Council as the end client has determined that this engagement is a ‘deemed employment’ as defined in the rules at Chapter 10 of Part 2 ITEPA 2003 and you would be considered an employee if you were engaged directly and therefore for tax purposes' we have a statutory duty to deduct National Insurance and Tax at source.

Please find enclosed a copy of the HMRC's Check Employment Status for Tax report that provides the reasons for the determination.

If you disagree with the above determination, please complete the Appeal Form overleaf within 45 days of the completed date of this Status Determination Statement (SDS). This will ensure that the appeal is dealt with promptly and you are notified of the appeal decision as soon as possible.

**Appeal Form - Deemed Employment Decision**

**required by Chapter 10 ITEPA 2003**

Appeals must be submitted in writing via post or email to the following address:

<<INSERT POSTAL ADDRESS of Senior Manager who will consider appeal>>

<<INSERT EMAIL ADDRESS of Senior Manager who will consider the appeal>>

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Please provide the following information to enable the appeal to be fully considered.   |  |  | | --- | --- | | **Contractor Name:** | «Title» «Initials» «Surname» | | **Company Name & Address:** | «Address\_1»  «Address\_2»  «Address\_3»  «Address\_4»  «Post\_code» | | **Grounds for Appeal including**     * The question which is being disputed on the CEST report * Provide the revised answer * Provide reasoning for the revised answer |  | |