

Procurement send blank **Supplier Questionnaire 1** to new supplier (based on New Supplier Questionnaire)

Completed **Supplier Questionnaire 1** received by **Procurement** (Suppliers Team) sent to **Payroll**

Supplier Questionnaire 1 received by **Payroll** and used for assessment of status via the **HMRC status tool**

The possible HMRC status outcomes are

The intermediaries legislation does not apply to this engagement

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Payroll records HMRC status outcome and sends outcome to Suppliers@herts.ac.uk

In either outcome - the supplier must be made dormant at the end of the engagement period (re-activation will require a further status assessment).

In either outcome - if the nature of the engagement assessed changes, a further assessment will be required

The intermediaries legislation applies to this engagement

Payroll records HMRC status outcome and sends outcome to Supplier

Procurement add the new supplier with **PSC-IN** flag.
Procurement sends the outcome to the supplier for review, they also send the 'Suppliers Off-Payroll Workforce Form' and following link <https://www.gov.uk/guidance/ir35-what-to-do-if-it-applies>

If the supplier has any queries with the status outcome these can be raised to the **Payroll Manager**

On return of the completed 'Suppliers Off-Payroll Workforce Form', **Payroll** add new supplier details to the 'Suppliers Off-Payroll Workforce' payroll

On a monthly basis, **Payroll** check for invoices for **PSC-IN** flagged suppliers

Payroll process the Supplier Off-Payroll Workforce payroll on a monthly basis ensuring HMRC obligations are met

Payroll print & issue a payslip before each payment (and P45/P60 as required)

The intermediaries legislation does not apply to this engagement

Payroll records HMRC status outcome and sends outcome to [Su@III](#)

Procurement add the new supplier with **PSC-OUT** flag & sends the outcome to the supplier for review.

If the supplier has any queries with the status outcome these can be raised to the **Payroll Manager**

Invoices submitted will be paid via **Accounts Payable**
(payments will not be subject to PAYE regulations)