



## New Supplier Request and Tax Status Assessment Form

This form must be completed by UCA staff – *NOT BY THE PROPOSED SUPPLIER*

Once the supplier has been added to the database you will be e-mailed their supplier ID so that you can raise an online requisition. Please note that it is our policy to make all supplier payments via BACS.

### A: Proposer details

Proposer name:

Proposer role:

Telephone number:

Department/Campus:

Date:

### B: Type of Entity

Is the supplier a current/former member of staff?	Yes	No
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Is the supplier a friend/relative of a member of staff?	Yes	No
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What sort of entity is the proposed supplier/worker? Please select one of the following:

Individual      *If the entity is an Individual complete and email the completed form to [TaxStatusAssessment@ad.ucreative.co.uk](mailto:TaxStatusAssessment@ad.ucreative.co.uk).*

Limited company or Plc – *if possible also answer sub-question below*

Does the individual being engaged (or an associate or family member/partner) control more than 5% of the ordinary share capital of the company?	Yes	No
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*If answer is No then you do not need to complete section F*

Partnership – *if possible also answer sub-question below*

Is the individual being engaged (or an associate or family member/partner) entitled to 60% or more of the profits of the partnership?	Yes	No
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*If answer is No then you do not need to complete section F*

Agency for workers

*For all other entity types complete and email the completed form to [procurement@ucreative.ac.uk](mailto:procurement@ucreative.ac.uk).*

*Please save the form to be emailed with the following filename protocol and use the same name as the email subject: supplier name-date of request-person making request e.g. Any Body Limited-11.4.17-Firstname Surname. Forms sent by mail cannot be tracked and may go astray causing delays in processing requests.*

**C: Type of Supplier****One-off supplier**

*One-off suppliers accounts will be closed once payment against the first purchase order is complete.*

*Please provide a scanned letter from the supplier containing the following information: Bank account name, account number and sort code or Swift/BIC/IBAN code (For international payments only). Emails will not be accepted as they can be tampered with.*

**Registered supplier**

*The Procurement Team will make contact with the supplier*

**D: Supplier details**

Supplier name:

Company number (if relevant):

Specified individual worker (if relevant):

Address:

Postcode:

Contact name and email address:

Telephone:

Email address for Purchase Orders *(if different)*:

Email address for Remittance Advice *(if different)*:

Web Address:

Procurement Category Code:

*(Docshare/Procurement/Supplier Information/Procurement Category Code List)*

**E: Reason for requesting that this new supplier account is opened**

This supplier is offering a commodity/service that is not available from one of our existing suppliers or is offering better value for money than an existing supplier as demonstrated by the quotations attached. Please provide details plus copies of the quotations that have been obtained. For provision of services please explain what the supplier/individual will be doing and how it relates to curriculum/student experience delivery. Please make clear which course/students will be involved.

**Estimated value of order:**

## F: Tax status questions

By completing this section you should enable us to more effectively process your request.

From 06/04/2017 UCA is responsible for identifying and determining the status of organisations trading as 'Personal Service Company' (PCS's) in accordance with the HMRC changes to the Intermediaries Legislation (Chapter 8 Part 2 Income Taxes (Earnings and Pensions) Act 2003 ("ITEPA 2003"). The consequences of the change in legislation for organisations identified as PSCs is that UCA is required to deduct the relevant amounts of income tax and employees national insurance contributions from invoices. This Tax status section enables UCA to assess the correct tax treatment for both Intermediaries and Individuals and replaces the old 'Employment Status Questionnaire'.

This section must be completed based on your knowledge and expectation of how the engagement will actually operate in practice and not just the contractual nature of any agreement.

- 1) If the worker's business sent someone else to do the work (a substitute) and they met all the necessary criteria, would UCA ever reject them? The criteria would include:

- being equally skilled, qualified, security cleared and able to perform the worker's duties
- not being interviewed by UCA before they start (except for verification checks)
- not being from a pool or bank of workers regularly engaged by UCA
- doing all of the worker's tasks for that period of time
- being substituted because the worker is unwilling or unable to do the work

We need to know what would happen in practice, not just what it says in the worker's contract.

Yes – UCA has the right to reject a substitute for any reason, including if it would negatively impact the work

No – UCA would always accept a substitute who met these criteria

- 2) Can UCA move the worker to a different task than they originally agreed to do? This includes moving project or location, or changing to another task at the same location.

Yes - but only with the worker's agreement

Yes - without the worker's agreement (if the worker doesn't want to change, UCA might end the engagement)

No - that would need to be arranged under a new contract or formal agreement

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- 3) Once the worker starts the engagement, does UCA have the right to decide how the work is done? This doesn't include general induction, or the need to follow statutory requirements like health and safety.

Yes – UCA decides how the work needs to be done without input from the worker

No - the worker decides how the work needs to be done without input from UCA

No – UCA can't decide how the work needs to be done because it's a highly skilled role

Partly - the worker and other people employed or engaged by UCA agree how the work needs to be done

- 4) Can UCA decide the schedule of working hours?

Yes – UCA decides the worker's schedule

No - the worker decides their own schedule

Partly - the worker and UCA agree a schedule

Not applicable - no schedule is needed as long as the worker meets any agreed deadlines for example for a talk/workshop

- 5) Can the worker choose where they work?

Yes - the worker decides

No – UCA decides

No - the task determines the work location for example for a talk/workshop

Partly - some work has to be done in an agreed location and some can be done wherever the worker chooses

- 6) Will the worker use UCA equipment to do the work?

Yes – please detail equipment being used in box below

No

Please detail equipment being used:

F: Tax status questions

7) What does the worker have to provide for this engagement that they can't claim as an expense from UCA? These are things that:

- the worker has to provide to complete this specific engagement
- aren't provided by the end client
- could place the worker at financial risk if the cost isn't regained

They don't include expenses incurred by being based away from home for the engagement.

Select all that apply

Materials - items that form a lasting part of the work, or an item bought for the work and left behind when the worker leaves (not including stationery, and most likely to be relevant to substantial purchases in the construction industry)

Equipment - including heavy machinery, industrial vehicles or high-cost specialist equipment, but not including phones, tablets or laptops

Vehicle – including purchase, fuel and all running costs (used for work tasks, not commuting)

Other expenses – including significant travel or accommodation costs (for work, not commuting) or paying for a business premises outside of the workers home

Not relevant

Please provide details of things being provided for this engagement:

8) What's the main way the worker is paid for this engagement?

An hourly, daily or weekly rate

A fixed price for a specific piece of work

An amount based on how much work is completed

F: Tax status questions9) If UCA isn't satisfied with the work, does the worker need to put it right at their own cost?

Yes - the worker would have to put it right without an additional charge, and would incur significant additional expenses or material costs

Yes - the worker would have to put it right without an additional charge, but wouldn't incur any costs

No - the worker would put it right in their usual hours at the usual rate of pay, or for an additional fee

No - the worker wouldn't be able to put it right because the work is time-specific or for a single event

No – they wouldn't need to put it right

10) Is the worker responsible for any of these duties for UCA?

- Hiring workers
- Dismissing workers
- Delivering appraisals
- Deciding how much to pay someone

Yes

No

11) Does the worker interact with UCA's students, audience or users? These are people who use or are affected by the service provided by UCA. This would not include the worker's colleagues or other employees at UCA.

Yes – please also answer question 12

No – you do not need to answer question 12

12) When the worker interacts with the end client's customers, clients, audience or users, how do they identify themselves?

They work for the end client

They're an independent worker acting on behalf of the end client

They work for their own business