

Our ref: FOI\_3805

Monday, 21 January 2019

Royal Papworth Hospital NHS Foundation Trust  
Papworth Everard  
Cambridge  
CB23 3RE

[request-544808-490c22f8@whatdotheyknow.com](mailto:request-544808-490c22f8@whatdotheyknow.com)

Dear Dave,

Tel: 01480 830541  
Fax: 01480 831315  
[www.royalpapworth.nhs.uk](http://www.royalpapworth.nhs.uk)

Thank you for your request for information made under provision of the Freedom of Information Act 2000.

**Please find the Trust's response below (Reference FOI\_3805)**

The Off-payroll legislation was introduced in Chapter 10 of the Income Tax (Earnings and Pensions) Act 2003, with the new legislation going live from April 6th 2017. This new legislation overrode, in the public sector, the existing Intermediaries Legislation (Chapter 8, ITEPA).

The new legislation is here:

<https://www.legislation.gov.uk/ukpga/2017/10/schedule/1/part/2>

One of the key differences between the chapter 8 and chapter 10 is that the public authority is required to decide whether the off-payroll working rules (Chapter 10) apply based on whether the conditions have been met in section 61M(1)(d).

61M Engagements to which Chapter applies

(1) Sections 61N to 61R apply where—

(a) an individual (“the worker”) personally performs, or is under an obligation personally to perform, services for another person (“the client”), (b) the client is a public authority, (c) the services are provided not under a contract directly between the client and the worker but under arrangements involving a third party (“the intermediary”), and (d) the circumstances are such that— (i) if the services were provided under a contract directly between the client and the worker, the worker would be regarded for income tax purposes as an employee of the client or the holder of an office under the client, or (ii) the worker is an office-holder who holds that office under the client and the services relate to the office.

This requires the public authority to test whether the worker would be considered an employee based on employment status case law.

These assessments would have been completed by you with each assessment receiving its own determination.

Please can you provide:



A monthly breakdown, from April 2017 onwards of the number of assessments conducted by you, together with the number of assessments that are considered to be “inside IR35” (i.e. 61M(1)(d) applies) and the number that are “outside IR35” (i.e. 61M(1)(d) does not apply)

### IR35 Assessments

Date	Total Done	Inside	Outside
Apr-17	6	2	2
May-17	0	0	0
Jun-17	0	0	0
Jul-17	1	0	1
Aug-17	0	0	0
Sep-17	0	0	0
Oct-17	0	0	0
Nov-17	0	0	0
Dec-17	0	0	0
Jan-18	2	0	2
Feb-18	1	0	1
Mar-18	0	0	0
Apr-18	0	0	0
May-18	1	0	1
Jun-18	0	0	0
Jul-18	1	0	1
Aug-18	0	0	0
Sep-18	1	0	1
Oct-18	0	0	0
Nov-18	0	0	0
Dec-18	1	0	1

Any commercial application or use of this information may be subject to the provisions of the Re-use of Public Sector Information Regulations 2005. This means that if you wish to re-use the information provided for commercial purposes for any reason you must ask the Trust for permission to do so.

The Trust hopes this information is of help to you but if you are not satisfied with the Trust’s response, or want to complain about the way in which your request has been handled, you are entitled to request an internal review. This request should be received by the Trust within two months of your receipt of the Trust's original response.



To request an internal review, please contact the Information Governance Manager at [papworth.foidept@nhs.net](mailto:papworth.foidept@nhs.net) or write to: the Information Governance Manager, Royal Papworth Hospital NHS Foundation Trust, Papworth Everard, Cambridge CB23 3RE. Should your complaint not be upheld, you can appeal against this decision by contacting the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, SK9 5AF (telephone number: 08456 30 60 60).

Yours sincerely

Charlie Farrah  
**Freedom of Information Officer**

