

Dear XXXXX

**Re: IR35**

I refer to the IR35 changes which came in to effect on April 6<sup>th</sup> 2017.

As you are aware, this measure impacted on public-sector organisations and agencies supplying workers to the public sector. The purpose of this change is to transfer the liability to consider whether the intermediaries' legislation applies from personal services companies to public sector engagers and agencies who pay workers engaged in the public sector. The measure also makes the public sector organisation or agency responsible for deducting and paying associated employment taxes and National Insurance contributions where appropriate to do so.

As part of these changes, public sector organisations are required to provide information as to whether an individual is deemed to be "inside" or "outside" of IR35 regulation. We are therefore writing to you to inform you of our decision relating to **all** healthcare workers supplied to the NHS on a temporary basis or where introduced to the NHS on a short-term engagement.

An assessment has been undertaken using the HMRC employment status tool and your engagement as a Locum GP in **Minafon/ Goodwick** managed practice is classed as employed for tax purposes.

Therefore, I confirm that payments made by the Health Board from **DATE** will be subject to the appropriate deductions for tax and national insurance.

I would like thank you for your co-operation in this matter. Should you have any queries, please contact me.

Yours Sincerely

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