IR35

Where and When Does IR35 Apply?

Buying organisations are reminded of the steps they should take where the IR35 rules apply and where:

- individuals are engaged through an intermediary company (typically a Personal Service Company or PSC) under one of the Scottish Government Temporary and Interim Staff Services Framework Agreements;
- a PSC is engaged directly by a public body; and,
- organisations are considering using a non-Scottish Government led Framework Agreement to engage temporary or interim workers.

Further Detail

Scottish Procurement Policy Note (SPPN) 2/2017 provides further information on using the Scottish Government Temporary and Interim Staff Services Framework Agreements and direct engagements of PSCs.

- HMRC has published **guidance** online, which includes a tool to check for employments status for tax. Also, the HMRC tool should assist organisations in assessing where IR35 applies to engagements they have with temporary or interim staff.
- The **buyer's guide** associated with the Scottish Government Temporary and Interim Staff Services framework agreements can be found on the Scottish Procurement website.