

HMRC New Reporting Requirements for Intermediaries

Frequently Asked Questions

1. What does the new HMRC reporting requirement mean?

From 6 April 2015, intermediaries (like Adecco Group UK & Ireland*) must return details of all workers they place with clients where they don't operate PAYE on the workers' payments. The return will be a report (or reports) that must be sent to HM Revenue and Customs (HMRC) once every 3 months.

Adecco Group UK & Ireland will be required to submit the first reports to HMRC by 5th August 2015, and quarterly thereafter.

2. What is an intermediary?

“Intermediary” means any company which is a party to a contract where the services of workers are provided to an end-user client.

3. How will this new reporting requirement affect you?

We will be required to provide certain information about you to HMRC under this new legislation as you currently supply services to an Adecco Group UK & Ireland* client where we do not operate PAYE on your earnings. This engagement will usually be arranged through one of the following means:

- Personal service company (Limited company owned and operated by a worker as the shareholder and director)
- Umbrella company (Limited company employing the worker and operating PAYE)
- Second tier agency (another agency - not an Adecco Group UK & Ireland company - providing the worker)

Where we contract with a third party agency in the provision of your services to an end client, we may also be required to provide your information to that Intermediary to enable them to comply with their legal requirement to disclose this information to HMRC.

We will therefore be contacting you again to ask that you provide the details we are required to report. This will include basic information e.g. your name and address as well as additional information that we may not hold, such as your National Insurance Number.

4. What information will you be expected to provide to Adecco Group UK & Ireland?

- Full name (first and last name)

- Address
- Postcode
- Date of Birth
- Gender
- National Insurance Number
- Unique Tax Reference (if self-employed or a member of a partnership)
- Company name (if personal service company as described above)
- Company address (if personal service company as described above)
- Company registration number (if personal service company as described above)

In relation to your contract, we may also need to provide the following to HMRC:

- Start date of work
- End date of work
- Total payments made in the quarter
- Whether the payments reported include VAT

5. When, how and to whom will you be expected to submit the required information?

You will receive a request via email to provide the required information via a secure online portal. The information that you supply will be used to create a database purely for the purposes of this statutory obligation, which will then be passed to HMRC through their on-line portal. If requested, we may also be required to provide this data to a third party agency in the contractual chain.

You are required to submit all the required information 5 days after receiving the email.

6. Can you refuse to provide this information?

Adecco Group UK & Ireland* is under a duty to disclose or share your personal data to HMRC in order to comply with these statutory obligations. As such if our reports are incomplete, we will have no option but to confirm with HMRC that you have refused to cooperate with our requirement to fulfil our legal obligations. This may affect our ability to work with you in future.

7. Can the intermediary provide personal information to the HMRC without your express permission?

We would of course prefer to work in cooperation with you to adhere to our obligations. Section 29 of the Data Protection Act 1998 does however set out an exemption from the general non-disclosure provisions of the Act where personal data is processed for the assessment or collection of any tax or duty. This means that we are legally able to disclose data in these circumstances.

8. If you are currently engaged through an Umbrella Company, who will request your personal information for submission to HMRC?

Adecco Group UK & Ireland will request the necessary information directly from individuals engaged under an umbrella company to ensure we obtain the most up to date personal information.

We are in the process of contacting our main umbrella company partners to make them aware of our intention to engage directly with each worker. We will continue to work in conjunction with them to ensure communication is consistent and information is provided in a timely manner.

Other useful information

For further information on HMRC's new reporting requirements for intermediaries, please visit the Gov.uk website via the link below:

HMRC Guidance – What the Changes Mean

<https://www.gov.uk/government/publications/employment-intermediaries-reporting-requirements/what-the-changes-mean>

Questions

Should you have any queries which are not addressed in the attached FAQ document, please do not hesitate to contact your consultant.

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