



IR35 Policy Statement

Following the changes to the Off-Payroll Working Rules (IR35) legislation IDSL continue to;

- 1.** Review all directly engaged contractors for IR35 compliance.
- 2.** Liaise with all agencies and labour suppliers, enquiring of any current potential IR35 compliance issues.
- 3.** Instruct all agencies and labour suppliers, that any future operatives working via a PSC must be notified to IDSL, to enable a Status Determination and full review, to be carried out prior to engagement.
- 4.** Update / Carry out Status Determinations for all PSC's or those potentially affected by IR35.
- 5.** Review and agreed Status Determinations with the individuals, labour suppliers and/or agency.
- 6.** Where Off-Payroll Working Rules were found to apply, instructed labour supplier / agency to account for PAYE/NI as required by the legislation.

In addition to ongoing reviews, IDSL will carry out internal 6 monthly audits to ensure compliance of the legislation.

Dean Barnes
Managing Director

A handwritten signature in black ink, appearing to read 'D. Barnes', is placed below the printed name and title.

August 2026