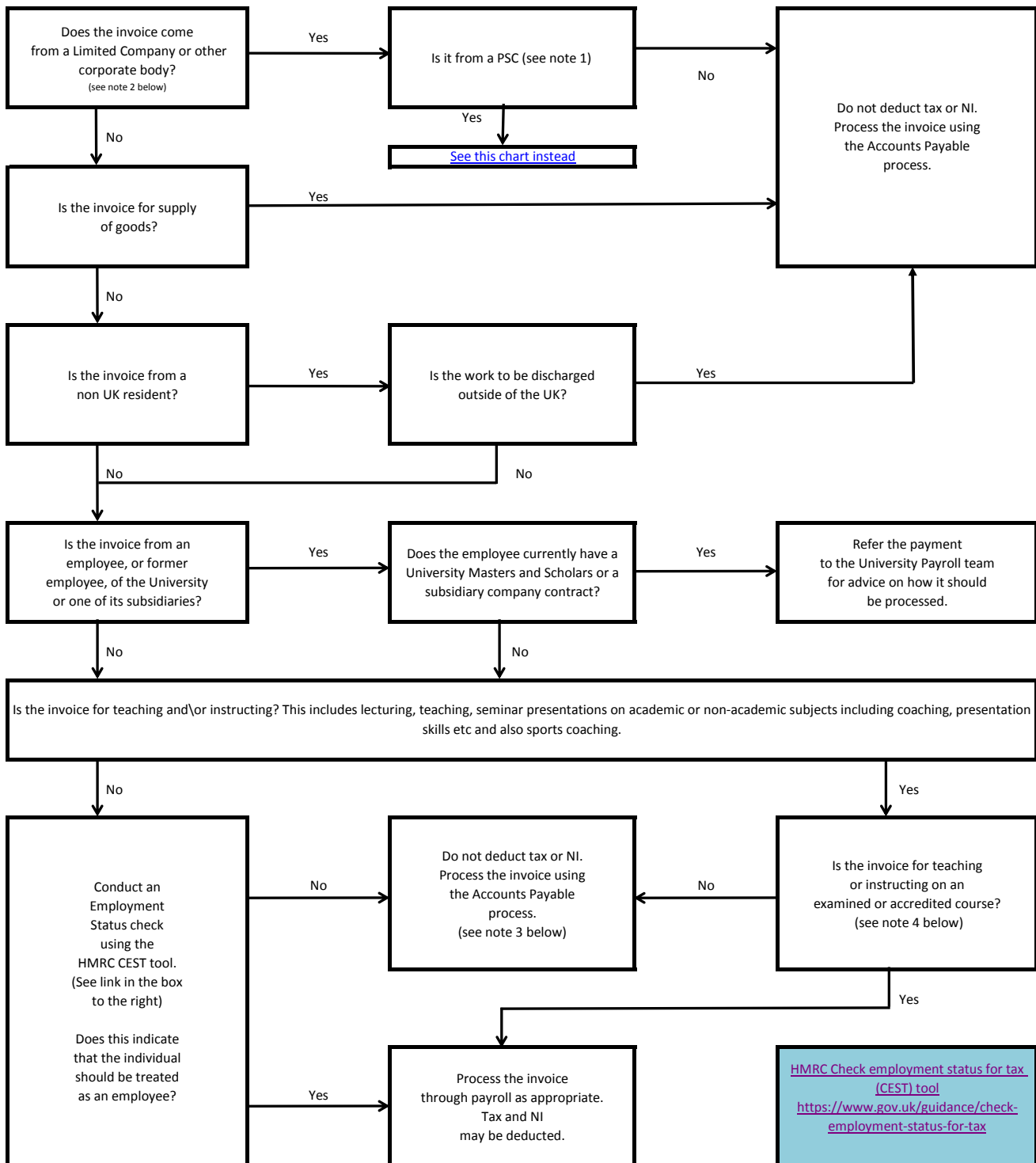


Guidelines for payments being made to an individual

The University is required to assess all payments for services and all payments in the nature of employment for tax liability.



[HMRC Check employment status for tax \(CEST\) tool](https://www.gov.uk/guidance/check-employment-status-for-tax)
<https://www.gov.uk/guidance/check-employment-status-for-tax>

Note 1: The generally accepted definition of a Personal Service Company (PSC) is a limited company that typically has a sole director, the contractor, who owns most or all of the shares. The contractor's PSC generally supplies professional services to end user clients, either directly or via an agency. The professional services are delivered by the contractor who is also the owner and director of the business.

Note 2: Limited company, or other corporate body, invoices must contain the company name and be for payment to a company bank account. Ideally the invoice will also include a company registration number and/or a VAT registration number. If you are in any doubt process the invoice as if it comes from an individual.

Note 3: All payments to an individual processed through the Accounts Payable process will be recorded, where applicable, for declaration to HMRC in accordance with HMRC regulations

Note 4: Examined and Accredited courses do not include those that only issue a certificate of attendance or similar

Please sign and date below to certify that you have verified all the answers above.

Signed & Print Name

Date

IF IN DOUBT REFER TO HEAD OF PAYROLL FOR FURTHER ADVICE