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# HMRC's New Reporting Requirements for Intermediaries

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# HMRC's New Reporting Requirements for Intermediaries

This paper is for EdenGroup Pay & Bill and Evertime clients and is an abridged summary of the new reporting requirements and how it affects our clients.

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# What's New?

From 6 April 2015, intermediaries must return details of all workers they place with clients where they do not operate Pay As You Earn (PAYE) on the workers' payments. The return will be a report (or reports) that must be sent to HMRC once every three months.



# What You Must Do

Start collecting the required fields and enter these in all live worker and limited company records on Evertime.

Workers that have their own Limited Companies will be set to worker engagement type D.

If your front office system links directly to Evertime, please contact your CSA for further instructions, as these fields have now been mapped with any integration Evertime has with front office/ats systems.

## Umbrella Companies

If you use Umbrella companies and they operate PAYE for your workers, obtain a declaration from your Umbrella Company that they operate PAYE and you can set their worker engagement details to F.



# What EdenGroup Are Doing

EdenGroup are making changes to their Evertime Pay & Bill system to accommodate the new requirements. We are also writing the export in a HMRC acceptable format.

- There are new fields in the worker records
  - Date of Birth
  - Gender
  - NI Number
  - Unique Tax Reference (UTR)

The rules are;

NI Number required.

If no NI Number, then both Date of Birth and Gender are required.

We would recommend providing all three, we would also recommend obtaining documentation to support these values, including the UTR. You can upload them to the candidate's record on Evertime as a document.

UTR is required if worker engagement details are classified as A, B or C, i.e. self-employed or in a partnership.

- There are new fields in the Limited Company records
- Worker engagement details, items A to F below

# More Information

## Who should upload a report?

You will need to send a report to HMRC if at any time in a reporting period you:

- are an agency
- have a contract with a client
- provide more than one workers services to a client because of your contract with that client
- provide the workers services in the UK - or if the services are provided overseas, that the person is resident in the UK
- make one or more payments for the services (including payments to third parties)

If the workers you supply provide their services at sea in the oil and gas industry wholly on the UK continental shelf, you don't need to send HMRC reports.

## Information that should be included in the report

If you are responsible for sending the report to HMRC, you should include:

- your full name, address and postcode
- the workers personal details
- the engagement and payment details

You may receive a penalty if your reports are incomplete or incorrect.

## Worker details

These are the personal details of the workers, including partners within a partnership and limited company directors, who personally provided their services to the client. These details must be included no matter how many intermediaries are involved in supplying the worker to the client. The intermediary sending the report must get these details from the worker or from any other intermediary that supplied the worker.

You should include each workers:

- full name, address and postcode
- National Insurance number - if they have one and you do not know their date of birth and gender
- date of birth and gender - if they do not have a National Insurance number



## Payment and working details

You must select the reason why you did not operate PAYE on the workers payments from these options:

- A: Self-employed
- B: Partnership
- C: Limited liability partnership
- D: Limited company including personal service companies
- E: Non-UK engagement
- F: Another party operated PAYE on the worker's payments

If more than one reason applies select the option that comes first on the list. For example, if A and E both apply, select A.

You should also include the:

- worker's unique taxpayer reference - if they are self-employed or a member of a partnership
- start date of work with client
- end date of work with client - if there is one
- total amount paid for the workers services - this is the total payment that you contracted for the workers services including any expenses and VAT
- currency - this must be given in Great British pounds (GBP) or euros (EUR) and if the worker was paid in another currency it should be converted into Great British pounds or euros
- whether or not VAT has been charged on the payment
- the full name or trading name and address of who the intermediary used to pay for the workers services - this may be the workers company or partnership
- Companies House registration number - only if the worker was engaged to do the work through a limited company (option D)



# Useful Link

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

