FCSA

LIMITED COMPANY ADVISOR CODE 2026-27



26/10/26 · v01LC2026

CONTENTS

Limited Company Advisor Code

Questions for all applicants · 2026–27 edition

Foreword 2

General information for applicants 3

A **Customer take-on & suitability** 8

B **Expenses & deductibility** 18

C **Employment status** 21

D **Fees & charging** 26

E **Additional information** 34

FOREWORD

Raising standards across the temporary labour market

FCSA is dedicated to raising standards and promoting supply chain compliance for the temporary labour market. A key way we do that is to publish our **Charter and Codes**. We do this so that all industry stakeholders and, importantly, all the workers who use our Members' services can be assured that FCSA Members are fully compliant with the laws and regulations surrounding employment rights, personal taxation and corporate compliance with the off-payroll rules. All FCSA Members undertake to abide by our Charter and Codes as a condition of their membership and are contractually obliged to maintain these high standards throughout their membership.

Our Codes, which sometimes go above and beyond what is lawfully required, are formulated by FCSA working closely with independent experts in these areas, and changes are reviewed prior to publication by a wide variety of industry stakeholders and official bodies. The Codes cover complex issues and that is why they are constantly under review and updated as often as is required to keep them relevant and reflective of not only the regulations but also industry best practice. We believe our Codes set the highest standards of compliance and are industry-leading in their comprehensive scope.

Members are assessed against FCSA's Codes not by in-house staff or inexperienced evaluators, but by a panel of fully independent and nationally renowned professional services firms, lawyers and accountants, with an authoritative level of expertise in these specialist areas. This assessment for FCSA certification is rigorous and stringent and, as a result, it is recognised as the industry's compliance gold standard.

I'd like to thank you for taking the time to read our Charter and Codes.

Chris Bryce

Chief Executive · Freelancer & Contractor Services Association

BEFORE YOU BEGIN

General information for applicants

Please read this section in full before submitting the Mandatory Code to your chosen reviewer.

The Freelancer & Contractor Services Association (FCSA) operates a best practice code of compliance ("the Code") designed to ensure that its Certified Members are providing compliant advice and/or employment supported by the highest level of professional and ethical standards. New applicants for Certified membership are required to comply with the following Code of Compliance questionnaire ('the FCSA Code of Compliance') and to provide the necessary supporting evidence as well as providing certain additional general information.

The declaration and information provided will be subject to testing in certain cases by our assessors as part of our review process, as outlined below. Appointed assessors will undertake their review and present their findings to FCSA. FCSA will consider this, together with other publicly available data, before deciding on the merits of any application.

All applicants and renewing Members are required to complete a Fit & Proper Person Form to assist in determining the reputation of individuals that control the applicant/Member business. In its reasonable opinion, FCSA reserves the right to reject an application or a Member on the basis of potential reputational damage to FCSA, perceived or otherwise, due to the background or behaviour of an applicant business, an individual associated with that business or a current Member.

Misleading FCSA in any way, including but not limited to failing to declare alternative business models, alternative provider companies, operation of dual payroll methods or systems, and any other practice designed to obscure or obfuscate deductions made from employees or contractors may result in immediate termination of your membership without appeal and with no refund of membership or assessment fees. Any Member that is terminated from FCSA Membership must wait a minimum period of 12 months from termination before reapplication.

For more information on the different operating models covered by this code and the types of services offered by FCSA Certified Members, please refer to the FCSA website.

Appointed assessors

FCSA has a selection of appointed assessors who are authorised to review compliance with the FCSA Code of Compliance. The assessors are partnerships between firms with proven ability to provide the necessary financial and legal expertise to review the code. Appointed financial assessors are — BDO, EY, Saffery and appointed legal assessors are — Brabners, Pinsent Masons, JMW Solicitors.

The assessors will be selected from the above list. As all applications require completion of the Mandatory code, this will be a legal assessor in addition to a financial assessor. The cost of the review is the same whichever assessor team is used.

Important information

The Code of Compliance review ("the Review") is a sample review of certain transactions of an Certified Member's or prospective Member's business within a defined period, based upon the signed declaration of the Code and the information/documentation and explanations (together, "the Information") supplied by the business in question.

In conducting the review, FCSA's assessors will rely on the information supplied by the business in question and will not conduct any independent verification as regards the accuracy or completeness of this. Accordingly, FCSA and its assessors accept no responsibility whatsoever for any error or inaccuracy contained in the information, or for any loss or damage suffered by any person who relies on such information.

For the avoidance of doubt, FCSA (and its assessors') review does not constitute any form of independent audit of the business in question and should not be held out to be, or be taken, as such.

The review cannot, in itself, guarantee current, past or future compliance with relevant legislation, regulations and appropriate industry practices and neither should it be taken to mean that HMRC or any other professional or regulatory body will not enquire into any matter that is subject to the requirements of the FCSA Code of Compliance. Any prospective or current Member is at all times responsible for ensuring its compliance with relevant legislation, regulations and related industry practices and FCSA (and its assessors) accept no responsibility to them or any third parties whatsoever in this regard.

The Code of Compliance

Our Code of Compliance sets out the minimum standard required of Members who operate and offer employment and self-employed solutions to workers and provide advice to limited companies. You will be asked to sign a declaration at the end of the Code to confirm that you act and adhere to the Code. If there are any areas within the Code that you are unable to comply with, please provide the appropriate information in detail to explain why you are unable to comply. Information/documentation received from you will be used to ascertain whether you are adhering to the Code.

For new applicants, this information should be supplied as part of your application. Existing Members should provide this information before each renewal date in accordance with the review timetable. If changes occur which may mean that they no longer operate in accordance with the code, this should be raised with FCSA as soon as they become aware of any concerns and, in any event, before any renewal application.

References to “you” and “your” relate to all businesses which provide employment, self-employed and/or advice covered by this code. By virtue of applying for FCSA certification, you agree to information pertaining to your certification being shared with HMRC.

There are seven elements to the Code:

- Mandatory questions for all applicants (this document)
- Umbrella Employers questions
- Limited Company Advisors questions
- Self-employed / CIS questions
- Professional Employment Organisation (PEO) questions
- Worker questions
- Fixed-Term Employment questions

Any Member/applicant will be expected to comply with all areas of the Code in which their business operates irrespective of the number of workers operating under that model. You must send supporting documents as part of your application and samples as required by FCSA assessors. All information provided during the application/renewal will be presumed to have a 6 month “shelf life” such that, if an application is delayed or suspended, it will be necessary to provide new sample data and a renewed application pack if a period of 6 months has expired. This will carry an additional cost to the applicant’s/Member’s application.

Your application will be reviewed on our behalf by our assessors, who will check whether the declaration has been signed and that the supporting information is provided, and will request any additional data, etc. Once all data has been received, assessors will then review the information and undertake a virtual site assessment to review your processes and check whether, based on a sample of documents to be made available upon request, that your actual business practices appear to be accordance with the Code. Once this external review process has been completed, the completed signed declaration, supporting data, etc., is provided to FCSA.

If FCSA considers that you appear to meet the requirements of the FCSA Code, your membership will be processed. If you do not appear to have met the requirements of the FCSA Code, FCSA will advise you of this as soon as possible and you will be invited to discuss with FCSA any changes required in order for the application to proceed.

If you need any professional advice regarding compliance with the FCSA Code, you may consult an appropriate advisor. You are not required to share any such separate advice with FCSA, although FCSA will need to be satisfied that you are operating in accordance with the FCSA Code before the application can proceed. If as a result of subsequent action, advice, etc., you consider that you should meet the requirements of the FCSA Code (for example, if you have made changes to your systems or provided additional staff training), you can request that we re-test any relevant areas before your application proceeds. You will be responsible for meeting any additional FCSA costs incurred, e.g., in the event of a follow up virtual site assessment and/or review of documentation.

The application should be completed within one year from commencement of the Due Diligence check. If the assessment process goes beyond this date, there is a requirement to resubmit the Fit & Proper Persons forms, as these are annual checks performed by FCSA. Evidence collected by the Assessors may have expired, resulting in further work and Assessor costs.

This review process will be completed annually for all FCSA Certified Members with changes being made to working practices between reviews as the Code is updated. All existing Certified Members will be required to abide by the annual review process which is adopted by the FCSA Board. Failure to adhere to this process will result in the matter being referred to the FCSA CEO with the expectation being that your membership will be rescinded, and your details removed from the FCSA website. Remediation of any non-conformities (breaches) found within the assessment process must occur within 21 working days.

You consent to the above process as part of the membership application process.

SECTION A

Customer take-on & suitability

Assessing suitability, verifying identity, take-on processes and financial illustrations.

A

A1a

CONFIRMATION

Please confirm that before you sell a limited company service to a customer, you consider the suitability of this way of working for the customer by gathering relevant information on his/her individual circumstances.

Confirm | Cannot confirm

A1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your take on questions and policy.

A2a

CONFIRMATION

Confirm that you verify the potential customer's identity and undertake due diligence to comply with the Money Laundering Regulations 2017, including but not limited to PEPs and Sanctions reviews?

Confirm | Cannot confirm

A2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your policy/procedures, including details of the documents you obtain and checks you carry out to do this.

A3

CONFIRMATION

Confirm that you do not undertake any services for the customer, including incorporation of a Limited Company, before you have verified the identity and undertaken due diligence.

Confirm | Cannot confirm

A4a

SELECT ALL THAT APPLY

Confirm that in considering the customer's suitability to a particular way of working you consider and discuss with the customer the following relevant factors:

- **a** Whether the customer is new to freelancing or has been freelancing for some time;
- **b** What freelancing future the customer anticipates;
- **c** The impact of IR35 and the customer's likely employment status including their likely turnover and the type of work undertaken;
- **d** The customer's attitude to the risks and responsibilities of owning and running their own business;
- **e** The responsibilities of owning and being a director of a limited company;
- **f** The other options available to the customer – PAYE working, umbrella employment, sole trader working;
- **g** The financial implications of the different ways of working;
- **h** The customer's commercial situation (e.g. one client or many, level of income being generated, placements via recruitment agencies or direct, existing limited company owner);
- **i** Where the individual is currently, or was an umbrella employee, their reasons for moving to a limited company (i.e., there is a commercial rationale which is discussed individually rather than an automatic transfer process).

A4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide a copy of any take on script used or other documentation that evidences the above (providing cross referencing where covered).

A5

- YES / NO

Do you offer a solution which utilises payments other than employment income or dividends to extract personal payments to owners, directors or employees of the limited company?

Yes | No

A6a

- CONFIRMATION

Confirm your company fees fully disclosed to customers prior to commencement of services?

Confirm | Cannot confirm

A6b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your current fee structure.

A7

- CONFIRMATION

Please confirm that the way in which your business operates (i.e., as an accountancy/limited company advisor) is adequately explained.

Confirm | Cannot confirm

A8

- YES / NO

Do you incentivise staff involved in the consultation process to advise one particular way of working more strongly than another?

Yes | No

Do not operate incentives for staff involved in the consultation process

A9a

- YES / NO

Is your firm regulated by a recognised Accountancy body, such as ICAEW, ACCA or CIMA?

Yes | No

A9b

- CONFIRMATION

If so, confirm that your services are provided subject to the standard terms and conditions/engagement letter of the relevant regulatory body.

Confirm | Cannot confirm

A9c

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of this and cross reference to your terms.

A10a

- SELECT ALL THAT APPLY

If your firm is not regulated, confirm your engagement letter contains the following:

a. The customer's responsibilities as director of a limited company;

b. Their responsibilities regarding operating IR35 where necessary under the off- payroll working legislation;

c. The main guidelines regarding eligibility to claim expenses or direction as to where those guidelines can be found;

d. Your role and responsibilities as an advisor and the need for the client to understand the implications of working via a PSC;

e. Reference to your take on process to establish the identity of the customer.

A10b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide a copy of your standard terms and conditions and/or engagement letter. Please also cross reference where the above points can be found.

A10c

CONFIRMATION

In addition to the above, you confirm that your letters of engagement are renewed at regular intervals.

Note: Letters of engagement should not exceed a period of 4 years.

Confirm | Cannot confirm

A11a

SELECT ALL THAT APPLY

A financial illustration is optional but must be provided when requested and must comply with the requirements following. Confirm that any financial illustration:

- **a** Clearly states that it is only an estimate;
- **b** Includes expenses in the calculation that are representative of the usual level of expenses claimed and reflect the individual's actual circumstances;
- **c** Lists the assumptions used;
- **d** Gives a clear explanation of the fee structure.

A11b

WRITTEN RESPONSE

Please provide a cross referenced copy.

Written response

A12

CONFIRMATION

If the client indicates that they will be working abroad at any time, confirm you have a process for helping them ensure that they account for PAYE/NIC as appropriate as well as withholding taxes in the host country? This process may include providing advice to the customer directly or referring them to a suitably qualified specialist advisor.

Confirm | Cannot confirm

A13a

CONFIRMATION

Please confirm you provide advice on VAT registration, considering with the client Flat Rate VAT and other VAT accounting options.

Confirm | Cannot confirm

A13b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide supporting narrative in respect of the level of VAT advice provided to clients.

A14a

SELECT ALL THAT APPLY

Confirm that if you offer a Flat Rate VAT service:

- **a** You assess whether the client meets the definition of a limited cost trader (has VAT inclusive expenditure spend of less than 2% of its sales on goods (not services) in an accounting period, or it spends less than £1,000 a year even if this is more than 2% of the firm's VAT inclusive turnover on goods).
- **b** You do not market your services as 'Fee free';
- **c** That this is part of your suite of normal services rather than a dedicated service purely aimed at flat rate VAT users.
- **d** Your services are clearly marketed as Limited Company advisory services for (PSC) and not as a single person Umbrella company.
- **e** Your Limited Company customer receives the full benefit of any profits generated by the Flat Rate Scheme.
- **f** The previous 5 points are clear in your marketing information and/or letter of engagement.
- **g** Do not offer a Flat Rate VAT service.

A14b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide supporting evidence of your process for assessing limited cost trader status.

A14c

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide marketing material and/or letter of engagement and cross reference where points in A14a are stated.

A15a

SELECT ALL THAT APPLY

In relation to the VAT reverse charge for construction services, effective since 1 March 2021, please confirm you provide advice:

- **a** Where your customer may be operating as a VAT registered construction business, advising your customer on checking whether their supplies to their customers should be subject to the reverse charge;
- **b** Where your VAT registered customer is or will be in receipt of construction services, advising your customer on checking whether they are liable to apply the reverse charge or whether they fall outside the requirements by meeting the conditions of an 'end user' or other exclusion;
- **c** Where applicable, confirming that the measures apply to standard and reduced- rated supplies of building and construction services made to VAT registered businesses, who in turn also make onward supplies of those building and construction services;
- **d** Where applicable, confirming that a contractor will be responsible for paying the output VAT due rather than the sub-contractor, and can continue to reclaim this amount as input tax;
- **e** Where applicable, informing customers that the scope of supplies affected is closely aligned to the supplies required to be reported under the Construction Industry Scheme, but does not include supplies of staff or workers; and;
- **f** Where applicable, relating to relevant invoicing requirements in respect of the reverse charge.

A15b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide supporting narrative in respect of the level of VAT reverse charge advice provided to clients and the support you offer. This should include VAT registration numbers for relevant constructions companies or customer in receipt of construction services.

A16a

CONFIRMATION

If you offer to provide insurance, you have appropriate FCA regulation in place, e.g., an IAR or DPB licence.

Confirm | Cannot confirm

A16b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence of FCA regulation.

SECTION B

Expenses & deductibility

B

Travel, subsistence and the deductibility of expenses for limited company customers.

B1a

CONFIRMATION

Confirm that customers are advised that travel and/or subsistence expenses are not tax deductible where the customer expects to or reaches more than 24 months working on the same site.

Confirm | Cannot confirm

B1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expense's guidance document.

B2a

CONFIRMATION

Confirm that customers are advised that if a contract falls within IR35, travel and subsistence expenses are claimed in accordance with s339 ITEPA 2003 and accordingly may not be allowable.

Confirm | Cannot confirm

B2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide supporting evidence of the above advice being provided to customers.

B3a

CONFIRMATION

Please confirm that you have a process to check expenses when producing year end accounts and tax computations, in line with the requirements and standards published by HMRC for tax agents and accounting professionals.

Confirm | Cannot confirm

B3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide detailed narrative of the process you follow and/or supporting process documentation.

B4a

SELECT ALL THAT APPLY

Confirm that your expenses review procedure involves either:

a. The receipt of and review of original customer expenses receipts; or;

b. Reasonableness check on expense levels with further information then requested for any claims falling beyond normal parameters.

B4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If your service involves the customer companies using round sum expenses or expenses dispensations, please provide details.

B5

CONFIRMATION

Confirm that you will not knowingly facilitate the submission of tax returns for customers with non-allowable expenses included as a deduction. If you receive an instruction to submit a tax return on their behalf in such a case, following your advice, then you would resign.

Confirm | Cannot confirm

B6

CONFIRMATION

Confirm that if a customer insists on you preparing statutory accounts on an inappropriate basis, or the submission of tax returns with non-business expenses included, you would refuse to act for the customer.

Confirm | Cannot confirm

SECTION C

Employment status

Reviewing and verifying employment status for all limited company customers.

C1a

CONFIRMATION

Confirm that you have a process for reviewing and verifying a full and detailed employment status review process for all limited company customers for assignments which are subject to Chapters 8 and 10 Part 2 of ITEPA 2003, i.e., where a private sector end client is considered small or in support of any dispute where your customer is looking to appeal to their end client, etc. This either follows a robust process set out in your own policy or you outsource this to a suitably qualified provider.

Confirm | Cannot confirm

C1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide any process and/or policy documentation covering the level of support you offer to customers in respect of them meeting their obligations in relation to the above.

If outsourced, please provide details of the provider, and a link to their web URL and any supporting evidence where such arrangements are set out to the customer.

C2

CONFIRMATION

Confirm that where the review is taken up by the customer, you review the contract under which the customer works to ascertain whether the assignment is inside or outside IR35.

Confirm | Cannot confirm

C3

CONFIRMATION

Confirm that where the review is taken up by the customer, you consider the working practices of the customer to ascertain whether the assignment is inside or outside IR35.

Confirm | Cannot confirm

C4a

SELECT ALL THAT APPLY

Confirm that where the review is taken up by the customer, that as part of your review of the working practices of the customer, you specifically gather and consider evidence in relation to the following factors:

- **a** Length of assignment/contract;
- **b** Type of services being provided, particularly the levels of skill and knowledge and the level of fees charged;
- **c** Any previous employment with the client;
- **d** The level of financial risk involved in the provision of the services;
- **e** The extent to which the customer is part and parcel of the client organisation;
- **f** The level of control exercised over the customer;
- **g** The mutuality of obligations, if any, between the customer and the client;
- **h** The customer's unfettered right of substitution on the assignment;

C4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please confirm how you document the evidence gathered and discussions with the customer and provide supporting evidence including a copy of any IR35 guidance issued and questionnaires used. Please provide cross-referencing to the above as applicable.

C5

CONFIRMATION

Confirm that where the review is taken up by the customer, you offer to check consistency between the contract and working practices.

Confirm | Cannot confirm

C6

CONFIRMATION

Confirm that where the review is taken up by the customer, you offer to review the customer's IR35 related circumstances on an assignment-by-assignment basis.

Confirm | Cannot confirm

C7

CONFIRMATION

Confirm that where the review is taken up by the customer, you offer an employment status review at least once each 12-month period for all customers whose assignment has not ended.

Confirm | Cannot confirm

C8a

CONFIRMATION

Confirm that for those customers who do not choose to go through the comprehensive IR35 review process, you obtain a direct and specific instruction from them prior to the submission of their statutory accounts and other annual returns on the employment status basis upon which the returns should be prepared.

Confirm | Cannot confirm

C8b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide an anonymised evidence of specific instruction having been obtained.

C9

CONFIRMATION

Confirm that where you have information that confirms a customer is captured by IR35 for a particular assignment, if a customer insists you prepare documentation on the basis that he/she is not captured by IR35 for that assignment, you would resign or refuse to act as advisor to that customer.

Confirm | Cannot confirm

C10

CONFIRMATION

Confirm that for those customers who have contracts that are captured by IR35 you have a process for discussing and checking the ‘deemed employment payment’ at the end of the tax year, including the taxation of travel and subsistence expenses where appropriate.

Confirm | Cannot confirm

C11

CONFIRMATION

Confirm you do not market your Limited Advisor services as ‘IR35’ proof or, that you are not guaranteeing that there will be no financial consequences should HMRC challenge the worker’s status.

Confirm | Cannot confirm

SECTION D

Fees & charging

How fees are structured and charged, and ensuring they are properly disclosed to customers.

D

D1

CONFIRMATION

Confirm that fees paid by the customer to you are not directly linked to the level of income generated by the company. Any fees should be linked to the amount of work that you do, and not to the work carried out by the Limited Company.

Confirm | Cannot confirm

D2

CONFIRMATION

Confirm that fees paid by the customer are linked to you providing your services to the customer and not to the customer providing his/her services to third parties.

Confirm | Cannot confirm

D3

CONFIRMATION

Confirm that on-going or recurring referral fees are not paid to agencies or other?

third parties on the basis of the periods during which the customer provides his/her services.

Confirm | Cannot confirm

D4a

SELECT ALL THAT APPLY

Confirm you are not earning any income (other than fees for services provided) directly from the cash flow of the customer's limited company. Examples of this would be:

- **a** Retention of VAT refunds in lieu of fees (such as flat rate scheme income);
- **b** Retention of HMRC electronic filing incentives in lieu of fees;
- **c** Receiving interest in relation to cash balances of customer limited companies in lieu of fees.
- **d** Compulsory insurance products.

D4b

SELECT ALL THAT APPLY

If you do earn revenue from customer cash balances/bank accounts/referred products or services, confirm:

- **a** The basis of the revenue received is fully disclosed to your customer;
- **b** The customer has free choice of relevant bank accounts and other products or services.
- **c** Not applicable.

D4c

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of any commission/introductory fee arrangements if applicable.

D5

CONFIRMATION

Confirm that you do not negotiate the limited company's contract for services with its end client/customer without specific instruction from the customer.

Confirm | Cannot confirm

D6

CONFIRMATION

Confirm that you do not raise invoices without express instruction from the limited company customer.

Confirm | Cannot confirm

D7

CONFIRMATION

Confirm that you are not an authorised signatory on the company bank account.

Confirm | Cannot confirm

D8

CONFIRMATION

Confirm that you do not (or anyone acting as your agent) receive funds on behalf of the limited company or the individual and then pay these on to the limited company or the individual.

Confirm | Cannot confirm

D9

CONFIRMATION

Confirm that you are not authorised to undertake any bank transactions on behalf of the limited company.

Confirm | Cannot confirm

D10

CONFIRMATION

Confirm that you do not determine the level, frequency or type of payments that are made to the individual from their limited company.

Confirm | Cannot confirm

D11

CONFIRMATION

Confirm that you do not make any payments on behalf of the limited company (e.g., National Insurance Contributions, Income Tax, Corporation Tax payments, VAT payments).

Confirm | Cannot confirm

D12

CONFIRMATION

Confirm that you do not hold client's funds on behalf of the limited company.

Confirm | Cannot confirm

D13a

CONFIRMATION

Confirm that you do not determine the remuneration structure of the limited company including the setting of dividend levels for the company.

Confirm | Cannot confirm

D13b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide evidence of your process for gaining client instruction with regards to dividend levels including sample data.

D14

CONFIRMATION

Confirm that you do not have any ownership of the limited company, either wholly or partly, including any options to acquire such ownership stakes.

Confirm | Cannot confirm

D15

CONFIRMATION

Confirm that you are not a director or company secretary of your customer's limited company.

Confirm | Cannot confirm

D16

CONFIRMATION

Confirm that no one other than the registered shareholder controls your customer's limited company, e.g., via trustees, power of attorney, etc.

Confirm | Cannot confirm

D17

CONFIRMATION

Confirm that you do not predetermine the treatment of any business expenses which may be reimbursed from the limited company?

Confirm | Cannot confirm

D18a

CONFIRMATION

Confirm that you do not register the limited company for PAYE, VAT or Corporation Tax without specific instruction from the limited company.

Confirm | Cannot confirm

D18b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence such as standard wording for client clearance.

D19a

CONFIRMATION

Confirm that you do not submit PAYE, VAT and Corporation Tax returns or annual accounts for the limited company without these being reviewed and explicitly approved/signed by the customer (director of the limited company). In the case of RTI returns, the client can authorise you in advance to submit returns based on the agreed pay levels unless they advise you on changes to pay levels. If the client does advise on changes to pay levels, you should confirm the pay/filing position at least quarterly and at the end of the tax year.

Confirm | Cannot confirm

D19b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence.

D20a

CONFIRMATION

Confirm that you do not automatically register the limited company for the Flat Rate VAT scheme, i.e., you obtain explicit instruction from the customer to register after giving advice on their options.

Confirm | Cannot confirm

D20b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence of explicit client ‘sign ups’.

D21

CONFIRMATION

Confirm that you do not offer to your customers, directly or indirectly (including by way of referrals to a third party) either tax loss insurance or any form of guarantee in respect of future tax liabilities.

Confirm | Cannot confirm

D22

SELECT ALL THAT APPLY

Confirm that you do not insist on the limited company having any of the following as part of the service:

- **a** An off-the-shelf company provided by you;
- **b** Company formation services provided by you;
- **c** A registered office service provided by you;
- **d** A company bank account provided by you;
- **e** A particular type of company bank account or a bank account from a particular bank;
- **f** A company secretarial service provided by you;
- **g** An invoicing service provided by you;
- **h** A credit control service provided by you;
- **i** Insurance as part of a standard package.
- **j** Conducting business only through your online portals.

D23a

SELECT ALL THAT APPLY

Confirm that you have a policy whereby:

- **a** The customer can bring along their pre-existing limited company;
- **b** The customer does not have to use any particular bank to receive your services;
- **c** You offer an IR35 review process for individual assignments;

D23b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence of such policies and cross reference as appropriate.

SECTION E

Additional information

Space for any additional information or clarification in support of the application.

E1

WRITTEN RESPONSE & UPLOAD

Use this section to provide any additional information or clarification in support of your application.

Please note: Failure to provide any relevant additional information or clarification may result in your application being rejected.

Written response

DOCUMENT UPLOAD

Upload your supporting evidence.