request-1336772-a30c7eac@whatdotheyknow.com

Our Ref: UKSBS-FOI25-26-056

30 September 2025

Dear

Thank you for your email of 2 September 2025 in which you requested the following information:

REQUEST DETAILS:

Please provide the following information for the period from 6th April 2017 to the date of your response. For questions requiring a breakdown by year, please use financial years (e.g., 2017/18, 2018/19, etc.).
For the purposes of this request, 'contractor' refers to an individual providing services to UKSBS through a Personal Service Company (PSC) or other intermediary.
Information Requested:
* Overall Contractor Data:
  For each financial year since 2017/18, please provide:
  a) The total number of contractors engaged.
  b) The total annual expenditure on these contractors.
* Status Determinations:
  For each financial year, please state the number of contractor engagements that were determined to be:
  a) Outside the scope of the off-payroll working rules (IR35).
  b) Inside the scope of the off-payroll working rules (IR35).
* Determination Process & Tooling:
  a) Please confirm whether HMRC's Check Employment Status for Tax (CEST) tool has been used for making status determinations for contractors.
  b) If CEST was used, what number of determinations resulted in an 'undetermined' status? Please describe the process followed to reach a final determination in these cases.
  c) If a tool or process other than CEST was used, please provide any internal policy or guidance documents that govern this alternative process.
* Status Determination Statements (SDS):
  a) Please confirm if a Status Determination Statement (SDS), including the reasons for the determination, was provided to every contractor before the commencement of their duties.
  b) In how many cases, if any, was an SDS not provided to the contractor prior to the commencement of their engagement?
* Long-Term Engagements:
  Please state the total number of contractors determined to be 'outside' the scope of IR35 who were engaged for a continuous period of:
  a) More than 12 months.
  b) More than 24 months.
* Disputes and Reclassifications:

For each financial year, please provide:
a) The number of status determinations that were formally challenged by contractors.
b) Of those challenged, the number of determinations that were subsequently changed.
c) The number of engagements initially determined as 'outside' IR35 that were subsequently reclassified as 'inside' IR35 by UKSBS.
* HMRC Interaction and Tax Liability:
a) Has UKSBS been subject to any compliance review, inquiry, or audit by HMRC in relation to its application of the off-payroll working rules since April 2017?
b) Has UKSBS made any payments to HMRC relating to unpaid tax and National Insurance contributions for contractors found to have been incorrectly assessed as 'outside' IR35?
c) If the answer to 7(b) is yes, please state the total amount of these payments for each financial year.

Your request was handled under the terms of the Freedom of Information Act 2000.

Under the Freedom of Information Act 2000 ('the Act'), you have the right to:

- know whether we hold the information you require.
- be provided with that information (subject to any exemptions under the Act which may apply).

RESPONSE DETAILS:

I can confirm that UK SBS holds the information you have requested. However, we are currently in the process of validating the data relating to the number of contractors, associated expenditure, and their status in relation to the off-payroll working rules (IR35).

We regret that we have not been able to provide this information within the regulatory timeframe of 20 working days. We anticipate that the validated information will be available and shared with you by 9 October 2025.

The responses to your remaining questions are below:

Determination Process & Tooling:
a) Please confirm whether HMRC's Check Employment Status for Tax (CEST) tool has been used for making status determinations for contractors.

Yes

b) If CEST was used, what number of determinations resulted in an 'undetermined' status? Please describe the process followed to reach a final determination in these cases.

We do not record the number of undetermined statuses.

c) If a tool or process other than CEST was used, please provide any internal policy or guidance documents that govern this alternative process.

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No other tool is used.

Status Determination Statements (SDS):
a) Please confirm if a Status Determination Statement (SDS), including the reasons for the determination, was provided to every contractor before the commencement of their duties.

Yes

b) In how many cases, if any, was an SDS not provided to the contractor prior to the commencement of their engagement?

None

Long-Term Engagements:
Please state the total number of contractors determined to be 'outside' the scope of IR35 who were engaged for a continuous period of:
a) More than 12 months.

7

b) More than 24 months.

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Disputes and Reclassifications:
For each financial year, please provide:

a) The number of status determinations that were formally challenged by contractors.

None

b) Of those challenged, the number of determinations that were subsequently changed.

None

c) The number of engagements initially determined as 'outside' IR35 that were subsequently reclassified as 'inside' IR35 by UKSBS.

None

HMRC Interaction and Tax Liability:
a) Has UKSBS been subject to any compliance review, inquiry, or audit by HMRC in relation to its application of the off-payroll working rules since April 2017?

No

b) Has UKSBS made any payments to HMRC relating to unpaid tax and National Insurance contributions for contractors found to have been incorrectly assessed as 'outside' IR35?

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No

c) If the answer to 7(b) is yes, please state the total amount of these payments for each financial year.

N/A

I hope this information is of assistance.

If you are dissatisfied with the above response, you have a right to request a review of your Freedom of Information request. Details of the complaints and review procedure are appended to this letter.

Yours sincerely

UKSBS Freedom of Information Team

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