

Do you provide workers to your customers?

You may be caught by new HMRC reporting requirements

From 6 April 2015 many labour suppliers are subject to new quarterly reporting rules and must send information about workers, who they do not operate through their payroll.

The rules have some surprising consequences for those who may not even realise they are affected.

If you have engaged a sub-contract worker (self employed or a company) to carry out work for your client, and you invoice your client for that sub-contractors time (i.e. you contract with them to provide that workers services), you may well be required to report details of your payments to that worker.

The first reporting period is for the 3 months to 6 July 2015, and needs to be submitted by 5 August 2015.

Failure to report results in penalties.

If you think you may be affected, please read the HMRC guidance on the following link:

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

If you have any questions please contact Steven Jones on 01604 758595 or steve@cubepartners.com