Overview of Off-Payroll Status

Determination Dispute Process

The dispute can be verbal or written. It should include the reasons why they disagree

The dispute can be made at any time during the engagement up until the final payment is made

End-client has 45 days from the date the dispute is received to respond

End-client must review the details and consider whether the original SDS was correct

During the review period the original SDS remains in place

End-client concludes the original SDS was **correct**. They must inform the complainant and provide their reasons

If the contractor still disputes the SDS they will need to consider the existing Self-Assessment and NIC processes in place with HMRC regarding disputed liability

End-client concludes the original SDS was **incorrect**. They must provide a new SDS which details their revised reasons

New SDS must state the date it applies from and that it replaces the original one issued

Deemed employer will need to take the relevant action regarding the new SDS including any appropriate corrective payroll amendments