

# Overseas Company Exemption Declaration



You must tell us if you are exempt from the requirements set out in Part 2 Chapter 10 of the Income Tax (Earnings and Pensions) Act 2003 (ITEPA) so that we, and the intermediary, know which tax rules will apply to their engagements with you.

Company name: .....

Company registration number: .....

Company registered address: .....

Name of person completing this form: .....

Job Title: .....

## Confirmation Statement

I/we confirm that (insert Company name and registration number) ..... is based wholly outside of the United Kingdom.

[Insert company name] ..... does not have a UK presence, is not a UK resident and does not have a UK permanent establishment.

[Insert company name] ..... is therefore a "wholly overseas company" for the purposes of the Off-Payroll Working Rules (Part 2 Chapter 10 of the Income Tax (Earnings and Pensions) Act 2003) and is excluded from applying the rules.

I also acknowledge that if [insert company name] ..... ceases to be exempt then it will be required to give a status determination statement to VHR for every assignment in which VHR supplies an off-payroll worker.

Please review the link to HMRC Revenue and Customs to ascertain your company status with respect to the overseas companies exemption criteria. <https://www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm10006>

I/we indemnify and hold harmless VHR against any losses, liabilities, damages, costs, expenses, fines and penalties assessments or interest, whether direct or indirect (including special and consequential losses) including, without limitation, any economic loss or other loss of profits, business or goodwill, management time and reasonable legal fees and charges, including such items arising out of or resulting from actions, proceedings, claims and demands in connection therewith or incidental thereto arising out of or caused by, or in any way connected with the Overseas Company Exemption Declaration. This indemnity is expressly incorporated into the terms and conditions agreed between VHR and the client.

If the company incorrectly declares that it is exempt from Part 2 Chapter 10 of the Income Tax (Earnings and Pension) Act 2003, it will be liable for all tax and National Insurance deductions where Part 2 Chapter 10 of the Income Tax (Earnings and Pension) Act 2003 requires the deduction of such sums.

Signed on behalf of (insert company name and registration number) .....

Name: ..... Signature: ..... Date: .....

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