**Template Email – Notification of CEST Tool Outcome**

**This notification must be sent to the supplier in advance of them performing any duties for the University.**

**This template email is intended as a guide only. It should be edited as necessary to suit the circumstances. It may also be appropriate to send as a letter.**

**Please attach the CEST tool output and enclose the Supplier Starter checklist referenced in the letter (Link available in the document).**

Dear [Addressee]

**Notification of ‘Check Employment Status for Tax’ (CEST) Tool Outcome**

Following our recent discussion regarding your possible engagement to provide work for [Unit Name] at the University of Glasgow, I am writing to confirm the output (attached) from the HMRC’s Check Employment Status for Tax (CEST) tool which determines the employment status of any given engagement. This is in accordance with the IR35 ‘Intermediaries’ legislation.

Based on the nature of your proposed engagement with the University, the tool has determined that the engagement should be classed as employed for tax purposes, meaning that tax and National Insurance contributions are required to be deducted ‘at source’ from any supplier invoice prior to payment.

During our discussion we agreed [insert details around discussions relating to whether or not an employment contract or casual worker arrangement would be more appropriate].

[Edit language as appropriate] On the basis that you have accepted our obligation to deduct tax and National Insurance contributions before paying any issued supplier invoice, we will now proceed to set you up as a supplier to the University of Glasgow. To assist with this process, can I please ask that you complete and return the enclosed ‘Starter Checklist for Suppliers’ to the Finance Department, copying in the Manager.

If you have any questions regarding this process, please contact Procurement.

Yours sincerely

[NAME]

[JOB TITLE]