

**\* NEW \***

**PROFESSIONAL  
PASSPORT  
JOBS**

Find your next assignment using  
our new job board.

Instant email alerts of new jobs  
that meet your search profile

Jobs by Sector and Region

International Jobs

Upload your CV

Register now for free.

## Professional Passport Jobs - A New Job Board For Contractors

**Following feedback from our members we have developed The Professional Passport Jobs website.**

This development is another important step in the services to our members.

Recruitment companies were invited to register just last week and we have had a tremendous response from them. Every day new companies are registering and adding their jobs to the site.

The site utilises multi job posting software that allows recruitment companies to quickly and easily upload all their jobs with a single click meaning that contractors can be certain they are accessing the latest jobs currently available.

Contractors can immediately start searching for new assignments; if you register and save your search you will be automatically emailed as soon as any new jobs are posted that meet your specific criteria.

With our 'Jobs by Email' you set your search criteria and receive email alerts when relevant jobs are posted keeping you one step ahead.

You can upload your CV and allow recruitment companies to search your details to identify any other relevant opportunities that may suit you.

To ensure the widest possible coverage of jobs we have launched with an offer to recruitment companies allowing them to post their jobs free of charge; the site covers both UK and International jobs across all sectors.

**With new agencies and employers registering every day there are hundreds of new jobs being posted. The best way to catch these immediately is to register and set your search criteria we will do the rest; emailing you with relevant new jobs as they are posted.**

We have received numerous requests from our members, both contractors and recruitment companies, on features they would like to see on a job board and we have already embarked on a series of significant developments and upgrades that will be rolled out in the coming months.

Our aim is to make Professional Passport Jobs the benchmark that all job sites aspire to.

Below is a selection of the companies already posting their jobs; if you have a company you would like to recommend **let us know** and we will contact them to set them up on the site.

We take your privacy seriously and can confirm you will not receive any spam mail if you register on the site. We also do not provide your details to any third parties.

**Register now and we will email you as the new jobs arrive.**





Join our  
Group on  
LinkedIn

#### Useful links for this article

[www.hmrc.gov.uk/manuals/esmmanual/esm2030.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2030.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2040.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2040.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2045.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2045.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2055.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2055.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2035.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2035.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2060.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2060.htm)

[www.hmrc.gov.uk/manuals/esmmanual/esm2050.htm](http://www.hmrc.gov.uk/manuals/esmmanual/esm2050.htm)

[www.hmrc.gov.uk/manuals/eimanual/EM32075.htm](http://www.hmrc.gov.uk/manuals/eimanual/EM32075.htm)

[www.hmrc.gov.uk/manuals/eimanual/EM32080.htm](http://www.hmrc.gov.uk/manuals/eimanual/EM32080.htm)

[www.hmrc.gov.uk/manuals/eimanual/EM32150.htm](http://www.hmrc.gov.uk/manuals/eimanual/EM32150.htm)

[www.hmrc.gov.uk/manuals/eimanual/EM32125.htm](http://www.hmrc.gov.uk/manuals/eimanual/EM32125.htm)

## Umbrella Companies - Expenses and Dispensations

A dispensation is an agreement between HMRC and an umbrella company to allow the payment of certain levels of expenses without the need for the umbrella to produce a P11D report each year on each employee; significantly reducing both the umbrella's administration and that of HMRC.

It is not an agreement for contractors to claim expenses they have not incurred.

You may find that some umbrella providers limit the level of expense claims to that of their dispensation; this is a commercial decision made by the umbrella to simplify their administrative processes and procedures and does not actually mean that those expenses would be automatically disallowed.

If you are one of the few contractors with high levels of expenses it will be in your interest to seek out an umbrella that does not apply this limit on claims.

If you have no expenses, or very low expenses, it may be worth you seeking out a provider that offers reduced rates for a payroll only service as this could save you money.

Most umbrella providers have clauses within their contracts to reclaim any additional assessed tax liabilities back from the contractors although, in practice, where you have followed the umbrella company's expenses guidelines they are unlikely to seek recovery.

There are many reasons why expenses could be challenged by HMRC; the most common being:

**HMRC determine that the contract of employment and relationship with the umbrella fails to meet the requirements of overarching employment.**

Overarching employment is a critical step in allowing contractors to claim travel and subsistence expenses through an umbrella.

Successfully achieving this status allows a series of workplaces to be assessed as temporary workplaces and therefore provides the ability to claim travel and subsistence expenses. [subject to other qualifying rules being met such as 24 month rule - see 'The 24 month rule has not been applied correctly']

Contractors operating through umbrellas that fail to meet these requirements will have each workplace assessed as a series of permanent workplaces; travel and subsistence claims are not allowed on permanent workplaces.

#### **The 24 month rule has not been applied correctly.**

There are two key aspects to the 24 month rule:

Expectation

and

Actual

As soon as you have an expectation to be at a workplace for in excess of 24 months then from that point forward you are unable to claim any further travel and subsistence expenses.

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## Make your views count

We need as many contractors as possible to complete the latest Contractors' Opinion Poll to ensure we have enough real data to influence and support the arguments for change.

It takes two minutes - don't miss the opportunity!

## Trying to understand IR35?

Our Beginners Guide will help you understand the key points. It's written in plain English with clear guidance and links to many support tools available.

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There are many factors that could be used to demonstrate this expectation, the most common being where your contract is renewed or extended and at the point of extension your total time at the workplace, including the new contract term exceeds 24 months.

In this example you would be unable to claim any expenses from the point of renewal or extension.

Where there is no expectation but you have finally reached the 24 months at one workplace then any further travel and subsistence claims would be disallowed.

A new workplace is not as simple as working at a different address - see 'The workplace has been wrongly assessed as a new temporary workplace'

Where the 24 month rule has not been applied correctly and therefore some of the expenses are disallowed this would be the umbrella providers liability although the majority of umbrella companies include disclaimers on their expense claim forms. These typically include a confirmation from the contractor that the 24 month rule does not apply.

Where this has been confirmed and is subsequently found to be incorrect this allows the umbrella to seek repayment of the tax from the contractor, even if they are no longer working with that umbrella.

### **The workplace has been wrongly assessed as a new temporary workplace.**

Assessing whether a new workplace is a new workplace from HMRC's perspective is not as simple as it being a different address.

For a workplace to be assessed as 'new' it has to meet the following requirements:

It must be at least 10 miles from the previous site

or

The journey must be substantially different.

Failing to meet these requirements means that for tax purposes the new workplace would be assessed as the same.

This impacts directly on the 24 month rule, previously explained.

Accurate assessment of the workplace status and application of the 24 month rule is a critical part of claiming your travel and subsistence claims.

### **You only intend to carry out a single assignment with the umbrella.**

Where you confirm that you only intend to carry out one assignment with the umbrella you will be prevented from claiming any travel and subsistence expenses.

This is because the workplace is automatically assessed as a permanent workplace and travel and subsistence expenses are not allowed to a permanent place of work.

The term assignment can be misleading as it actually refers to the number of workplaces, as assessed by the rules we have previously explained.

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## Support our Work

### Become a member of Professional Passport

Membership starts at just £25.00 per annum and provides a wide range of benefits.

### Have your say in defining a Professional Contractor

Give us your thoughts and feedback on defining a Professional Contractor.

We do not collect any personally identifiable data on the feedback form.

#### Useful Links

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

[www.icaew.co.uk](http://www.icaew.co.uk)

[www.lawsociety.org.uk](http://www.lawsociety.org.uk)

[www.shout99.com](http://www.shout99.com)

[www.contracteye.co.uk](http://www.contracteye.co.uk)

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### **You confirm that an assignment is your final assignment before leaving the umbrella.**

If you confirm to an umbrella that you will be leaving at the end of the current assignment then travel and subsistence claims for that assignment will be disallowed as once again this workplace is assessed as a permanent workplace.

### Summary

Contractors must ensure they only claim actual expenses to remain safe from a potential future liability; whether that is applied by HMRC directly on the contractor or the umbrella seeking repayment of additional tax assessed as a result of inaccurate claims.

Ensuring you follow the umbrella providers expenses guidelines and accurately confirm any disclaimer statement will provide further protection for you; making false declarations could leave you open to the umbrella seeking recovery of additional taxes from you.

Fraudulent claims is a completely different issue and could result in serious penalties being applied directly to the contractor.

The situation for offshore umbrellas is different and you can read our article on this **here**.

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**Don't Forget to register on the jobs site!**