The University is required to assess all payments for services and all payments in the nature of employment for tax liability.

1. Is the invoice for supply of goods?
   - Yes → Go to C.
   - No → Does the invoice come from a Limited Company or other corporate body?
     - Yes → Is the invoice from a PSC?
       - Yes → Is the work commissioned abroad? AND is the contractor non-UK resident? AND is the work discharged wholly outside the UK?
         - Answer Yes only if all three are true.
       - No → Is the invoice from a non-UK resident?
         - Yes → Is the work to be discharged outside the UK?
           - Yes → Go to C.
           - No → Does the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
             - Yes → Is the invoice for teaching and/or instructing?
               - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
                 - Employee status → Go to A.
                 - Inconclusive → Go to B.
                 - Non-employee status → Go to C.
               - No → Refer to the University Payroll team for advice.
             - No → Is the invoice from a non-UK resident?
               - Yes → Is the work to be discharged outside the UK?
                 - Yes → Go to C.
                 - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
                   - Yes → Refer to the University Payroll team for advice.
                   - No → Is the invoice for teaching or instructing on an examined or accredited course?
                     - Yes → Go to A.
                     - No → Use the HMRC CEST tool to conduct an Employment Status check.
                       - Employee status → Go to A.
                       - Inconclusive → Go to B.
                       - Non-employee status → Go to C.

2. Is the work commissioned abroad? AND is the contractor non-UK resident? AND is the work discharged wholly outside the UK?
   - Answer Yes only if all three are true.

3. Is the invoice from a Limited Company or other corporate body?
   - Yes → Go to A.
   - No → Is the invoice from a non-UK resident?
     - Yes → Is the work to be discharged outside the UK?
       - Yes → Go to C.
       - No → Does the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
         - Yes → Is the invoice for teaching and/or instructing?
           - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
             - Employee status → Go to A.
             - Inconclusive → Go to B.
             - Non-employee status → Go to C.
           - No → Refer to the University Payroll team for advice.
         - No → Is the invoice from a non-UK resident?
           - Yes → Is the work to be discharged outside the UK?
             - Yes → Go to C.
             - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
               - Yes → Refer to the University Payroll team for advice.
               - No → Is the invoice for teaching or instructing on an examined or accredited course?
                 - Yes → Go to A.
                 - No → Use the HMRC CEST tool to conduct an Employment Status check.
                   - Employee status → Go to A.
                   - Inconclusive → Go to B.
                   - Non-employee status → Go to C.

4. Is the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
   - Yes → Is the invoice for teaching and/or instructing?
     - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
       - Employee status → Go to A.
       - Inconclusive → Go to B.
       - Non-employee status → Go to C.
     - No → Refer to the University Payroll team for advice.
   - No → Is the invoice from a non-UK resident?
     - Yes → Is the work to be discharged outside the UK?
       - Yes → Go to C.
       - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
         - Yes → Refer to the University Payroll team for advice.
         - No → Is the invoice for teaching or instructing on an examined or accredited course?
           - Yes → Go to A.
           - No → Use the HMRC CEST tool to conduct an Employment Status check.
             - Employee status → Go to A.
             - Inconclusive → Go to B.
             - Non-employee status → Go to C.

5. Is the invoice for supply of goods?
   - Yes → Go to C.
   - No → Does the invoice come from a Limited Company or other corporate body?
     - Yes → Is the invoice from a PSC?
       - Yes → Is the work commissioned abroad? AND is the contractor non-UK resident? AND is the work discharged wholly outside the UK?
         - Answer Yes only if all three are true.
       - No → Is the invoice from a non-UK resident?
         - Yes → Is the work to be discharged outside the UK?
           - Yes → Go to C.
           - No → Does the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
             - Yes → Is the invoice for teaching and/or instructing?
               - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
                 - Employee status → Go to A.
                 - Inconclusive → Go to B.
                 - Non-employee status → Go to C.
               - No → Refer to the University Payroll team for advice.
             - No → Is the invoice from a non-UK resident?
               - Yes → Is the work to be discharged outside the UK?
                 - Yes → Go to C.
                 - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
                   - Yes → Refer to the University Payroll team for advice.
                   - No → Is the invoice for teaching or instructing on an examined or accredited course?
                     - Yes → Go to A.
                     - No → Use the HMRC CEST tool to conduct an Employment Status check.
                       - Employee status → Go to A.
                       - Inconclusive → Go to B.
                       - Non-employee status → Go to C.

6. Is the invoice for supply of goods?
   - Yes → Go to C.
   - No → Does the invoice come from a Limited Company or other corporate body?
     - Yes → Is the invoice from a PSC?
       - Yes → Is the work commissioned abroad? AND is the contractor non-UK resident? AND is the work discharged wholly outside the UK?
         - Answer Yes only if all three are true.
       - No → Is the invoice from a non-UK resident?
         - Yes → Is the work to be discharged outside the UK?
           - Yes → Go to C.
           - No → Does the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
             - Yes → Is the invoice for teaching and/or instructing?
               - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
                 - Employee status → Go to A.
                 - Inconclusive → Go to B.
                 - Non-employee status → Go to C.
               - No → Refer to the University Payroll team for advice.
             - No → Is the invoice from a non-UK resident?
               - Yes → Is the work to be discharged outside the UK?
                 - Yes → Go to C.
                 - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
                   - Yes → Refer to the University Payroll team for advice.
                   - No → Is the invoice for teaching or instructing on an examined or accredited course?
                     - Yes → Go to A.
                     - No → Use the HMRC CEST tool to conduct an Employment Status check.
                       - Employee status → Go to A.
                       - Inconclusive → Go to B.
                       - Non-employee status → Go to C.

7. Is the invoice for supply of goods?
   - Yes → Go to C.
   - No → Does the invoice come from a Limited Company or other corporate body?
     - Yes → Is the invoice from a PSC?
       - Yes → Is the work commissioned abroad? AND is the contractor non-UK resident? AND is the work discharged wholly outside the UK?
         - Answer Yes only if all three are true.
       - No → Is the invoice from a non-UK resident?
         - Yes → Is the work to be discharged outside the UK?
           - Yes → Go to C.
           - No → Does the invoice from an employee, or former employee, of the University or one of its subsidiaries? Check CoreHR.
             - Yes → Is the invoice for teaching and/or instructing?
               - Yes → Use the HMRC CEST tool to conduct an Employment Status check.
                 - Employee status → Go to A.
                 - Inconclusive → Go to B.
                 - Non-employee status → Go to C.
               - No → Refer to the University Payroll team for advice.
             - No → Is the invoice from a non-UK resident?
               - Yes → Is the work to be discharged outside the UK?
                 - Yes → Go to C.
                 - No → Does the employee currently have a University Masters and Scholars or a subsidiary company contract?
                   - Yes → Refer to the University Payroll team for advice.
                   - No → Is the invoice for teaching or instructing on an examined or accredited course?
                     - Yes → Go to A.
                     - No → Use the HMRC CEST tool to conduct an Employment Status check.
                       - Employee status → Go to A.
                       - Inconclusive → Go to B.
                       - Non-employee status → Go to C.

Please sign and date below to certify that you have verified all the answers above and attach a copy of the CEST tool outcome prior to submitting for payment where box C applies.

Sign and print name: ___________________________ Date: ___________________________