Appendix 2

**Disagreement Process**

The IR35 Legislation requires the deemed employer to:

Respond to the worker within 45 days from the date of receiving the disagreement notice.

During that time the fee-payer should continue to apply the rules in line with the original determination.

Once the determination has been reviewed the worker will be notified:

* That the determination has not changed or
* Given a new status determination confirming the date it is valid from stating the previous determination has been withdrawn.

Any tax or national insurance wrongly deducted will be repaid to the worker.

All disagreements should be emailed to employeebenefits@coventry.gov.uk providing the following:

* give details of the employment status determination they disagree with
* give their reasons for disagreeing

The worker should also keep copies of any records about disagreements

A disagreement can be raised until the last payment is made for a worker’s services.