

## IR35

I understand many of you have joined following discussions on other facebook pages regarding changes in IR35 legislation and how this will affect Locum Veterinary Surgeons and RVNs.

We can offer the highest level of support to BVU members, and you can join here: <http://www.bvu.org.uk/join.aspx>

All members of the veterinary industry are welcome and invited to join BVU, including receptionists, students, animal care and kennel assistants, and veterinary surgeons and RVNs. Locum workers are also welcome and invited to join BVU.

BVU is able to offer advice and support in a number of circumstances, and will endeavour to ensure our members make full use of the legal protections they are entitled to by law; as well as lobbying for better and fairer working conditions across the veterinary industry. We will support you in employment disputes, grievances and disciplinary hearings in the workplace, and disciplinary hearings with the RCVS, to name but a few of the occasions you may need your Trade Union.

If a Locum is a contracted worker and not an employee, some aspects of employment law may not cover you (this will be case by case dependent). However, this does not mean you cannot be a member of a Trade Union and that we would not be able to offer you advice and support.

On top of this, as part of UNITE the Union, we can also offer a range of member services which can be found here: <https://unitetheunion.org/why-join/>

I, personally, am exclusively a self employed Locum worker via my own limited company (and a proud member of the BVU!).

We are currently seeking legal advice from a number of sources, including HMRC directly, regarding the issue of IR35 regulations and Locum Veterinary Workers (including Veterinary Surgeons and Registered Veterinary Nurses).

We understand that IVC and VetsNow have given timelines for accepting new terms and conditions of payment, but we must ensure we have the correct advice before we issue a statement or advice.

I would urge you all not to feel pressured into signing any employment contracts that you are not comfortable with. If you do choose to sign a contract of employment, please read any terms and conditions carefully, ensuring you have clear written explanations of anything in the contract you are unsure about.

Members can seek advice on individual contracts directly through BVU in UNITE.

For those of you with Locum Work booked for after April 6th 2020, I would advise you to complete the CEST tool on the HMRC website: <https://www.gov.uk/guidance/check-employment-status-for-tax>

It is worth noting that this tool needs to be repeated for **EACH CONTRACT OF WORK** - this means if you book a week of work with a practice, that would count as one piece of contracted work. If you book a single night shift (for example), that would also be a single

contract of work, and the night shift you work at the same practice 3 days later, unless agreed at the same time, would count as a new contract of work.

When completing the tool, there are some questions which I feel it might be easy to answer incorrectly, unknowingly, especially under the heading "workers financial risk". I cannot answer these questions for you, as the correct answers will differ between individuals, but I will explain the advice I was given by HMRC. It has been said in other forums that this tool is not designed with our industry in mind, however, HMRC have explained to me that a thorough review of how the tool applies and should be completed by our human medical counterparts has been conducted, and their advice is to complete it in the same manner as they would expect a Locum Doctor to complete it.

**\*Section 5, Worker's Financial Risk\***

1) "Will you have to buy equipment before your client pays you?"

3) "Will you have to buy materials before your client pays you?"

4) "Will you have to fund any other costs before your client pays you?"

\*You should only answer yes to these questions, if the equipment, materials or other costs are specific to this piece of contracted work. Stethoscopes, otoscopes, business ultrasound machines, or anything else that you will take away with you again when you finish the job DO NOT COUNT.\*

\*VDS and RCVS fees DO NOT COUNT as other costs because they are not specific to one piece of contracted work.\*

(I appreciate that this is not clearly stated in the questions themselves, but this is how HMRC defined the requirements for answering these questions to me).

2) "Will you have to fund any vehicle costs before your client pays you?"

\*As stated on the questionnaire, this does not include commuting to/ from the practice. It would include home visits and travel between branches that you were *required* to do in your own vehicle, but if this applies, it *must* be stipulated in the contract that this is a requirement, and not be solely for the off chance that it may be needed.\*

6) "If the client was not happy with your work, would you have to put it right?"

\*The advice I received today from HMRC is that medical work is considered as "time specific" so the option with this is the most appropriate.\*

The other questions in the tool should be easier to follow than those above, but if you are in any way unsure, please call the HMRC helpline on **0300 123 2326** for help completing the questionnaire.

The advice given above is based on my working conditions and company set up, and is given as these questions were the ones I felt were less clear when completing the questionnaire. Your experience may differ, so please seek advice if you aren't sure.

Ultimately, we at BVU strive for **everyone** in the veterinary industry to work under fair terms and conditions of employment.

IR35 legislation is the remit of HMRC, and any corporation is within its rights to refuse to take on contracted workers. However, you are also within your rights to only accept work under terms and conditions you find favourable.

When we have received further legal advice, we will issue a statement and further support where we can. If you have any particular suggestions or ideas for how BVU can support you during this time, please comment below or send me a private message. If they are within our remit, our Organising Profession Committee will discuss if/how we could implement such support.

If anyone is interested in a facebook group where Locums who are willing to provide, or needing to find, substitute cover, can exchange details, please like the first comment regarding this, and I will be in touch.

**\*THIS WOULD BE AN INFORMAL GROUP INDEPENDENT OF BVU ORGANISED BY MYSELF.\***

Best Wishes,

Suzanna Hudson-Cooke,

BVU Chair and fellow Locum