

## A. Permanent staff

The permanent introduction fee is calculated by applying the relevant percentage to the Candidate's Salary (as defined below). The relevant percentage is the rate which corresponds with the Service selected by the Client (as set out below).

Service	Permanent Introduction Fee
Premium	27%
Advanced	25%
Standard	22%

*Lite Service: (i) available only to Business Support & Administration, Hospitality & Facilities Services, and Health & Care divisions; (ii) only for salaries under £30,000 per annum; (iii) £500 non-refundable deposit for each role is payable on demand; (iv) permanent introduction fee rate of 17%; and (v) no guarantee of satisfaction.*

The Salary means the total first year gross remuneration together with all commission, bonuses and benefits (including car allowance) before applying any exemptions or deductions for income tax purposes. Where a car or car allowance is provided, the amount of the benefit shall be £5,000 or the actual car allowance, whichever is greater. For the purpose of calculating the permanent introduction fee, (1) the Salary will be as advised by the Client at the time of booking or the actual Salary to be paid to the Candidate, whichever is greater; and (2) the Salary (whether advised or actual) shall not be reduced by (i) the earlier termination of the Candidate's employment or (ii) any reduction in the Candidate's remuneration, howsoever arising. For part time roles, the rate shall be applied to the equivalent full time Salary.

## B. Fixed term contracts

If the Client employs a Candidate on a fixed term contract of up to 6 months, the fee shall be 50% of the permanent introduction fee. If the Client employs a Candidate on a fixed term contract of between 6 and 12 months, the fee shall be calculated on a pro rata basis as follows: number of months x permanent introduction fee/12.

For the purpose of calculating the permanent introduction fee, the Salary for the equivalent role over a 12 month period shall be used and the appropriate rate as set out in the table in A above shall be applied to such Salary.

If the contract duration is extended, or the Client engages the Candidate in any capacity within 12 months of introduction, the Client shall be liable for the balance of the permanent introduction fee.

## C. Deposit arrangements

Where a deposit arrangement is agreed, the permanent introduction fee will be invoiced in two stages: (1) a deposit (to be agreed) which is non-refundable and invoiced upon agreeing the deposit arrangement; and (2) the balance of the permanent introduction fee will be invoiced upon the successful Candidate's commencement of employment or engagement with the Client. Reed reserves the right not to commence any services prior to the payment of the deposit.

## D. Guarantee of satisfaction

In the event of a Candidate leaving the Client's employment within a specified period after commencement for any reason other than redundancy or material change to the Position, Reed offers a Guarantee of Satisfaction as set out below and subject to clause 20 of these Terms:

### Premium

Reed offers a 6 month guarantee. If the Candidate leaves within the first 6 weeks of employment, Reed shall offer a rebate of 100% of the permanent introduction fee. If the Candidate leaves after the first 6 weeks but within the first 26 weeks of employment, the rebate shall be 50% of the permanent introduction fee.

### Advanced

Reed offers a 12 week guarantee. If the Candidate leaves within the first 4 weeks of employment, Reed shall offer a rebate of 100% of the permanent introduction fee. If the Candidate leaves after the first 4 weeks but within the first 12 weeks of employment, the rebate shall be 50% of the permanent introduction fee.

### Standard

Reed offers an 8 week guarantee. If the Candidate leaves within the first 2 weeks of employment, Reed shall offer a rebate of 100% of the permanent introduction fee. If the Candidate leaves after the first 2 weeks but within the first 8 weeks of employment, the rebate shall be 50% of the permanent introduction fee.

## I. Definitions and interpretation:

"Candidate" means a person or limited company introduced by Reed to the Client for the purpose of a Position. If a Candidate is

a limited company, any reference to being employed by a Client shall be replaced by being engaged by a Client.

"Client" means the hirer who has requested Reed to introduce a Candidate or to whom Reed has introduced a Candidate.

"engaging a Candidate in any capacity" means employing, engaging or making use of a Candidate in any role on any basis, including without limitation, on a permanent, fixed term, temporary or self employed basis.

"introduction" means the provision by Reed to the Client of any details, whether written or oral, of a Candidate or the Client's interview of a Candidate, and "introduce" shall be construed accordingly.

"Position" means a permanent or fixed term role within the Client's organisation, as appropriate.

"Reed" means Reed Specialist Recruitment Limited.

"Regulations" means the Conduct of Employment Agencies and Employment Businesses Regulations 2003.

"Terms" means these Employment Agency Terms of Business and any agreed variations.

2. These Terms take effect from 1 February 2024 and supersede any previous terms of business issued by Reed. The Terms contain the entire agreement between the parties, and any terms put forward by the Client are excluded.

3. When introducing a Candidate for permanent or fixed term employment, Reed is acting as an employment agency as defined in the Regulations.

4. If, following receipt of these Terms, the Client deals with Reed in respect of the introduction of Candidates for any Position, or engages a Candidate in any capacity, the Client is deemed to have accepted these Terms. Where the service option is unclear or none has been selected, the Standard Service shall apply.

5. No variation of these Terms is valid or shall be binding on Reed unless confirmed in writing by Reed to the Client.

6. All invoices are payable within 14 days of receipt. Receipt of invoice shall be deemed to be two days after the date shown on the invoice. VAT is payable at the prevailing rate.

7. Reed reserves the right to charge interest and compensation on overdue invoices in accordance with the Late Payment of Commercial Debts (Interest) Act 1998 (as amended).

8. By engaging a Candidate in any capacity, the Client will be liable for the permanent introduction fee, except where employing a Candidate on a fixed term contract in which case the Client shall be liable for the fixed term contract fee.

9. In respect of a Position, the Client shall provide Reed with the following information:

(1) its full corporate name, address and registered number or, where not applicable, its full business and trading name and address, and the nature of its business;

(2) the nature of the Position, including the type of work involved, the location, the hours of work, the commencement date, and the likely duration;

(3) any risks to health and safety known to the Client and the steps taken by the Client to prevent or control such risks;

(4) the experience, training, qualifications and any authorisations which are required by the Client including any which the Client is aware are required by law or by any professional body in respect of such Position;

(5) any expenses payable by or to the Candidate;

(6) the minimum remuneration, the intervals of payment, and any other benefits in relation to the Position;

(7) the lengths of notice which the Candidate would be entitled to receive or be required to give for termination of employment;

(8) if it intends to engage the Candidate otherwise than as an employee on a contract of services; and

(9) if the Position involves working with vulnerable persons, including without limitation, persons under the age of 18, or persons in need of care or attention by reason of old age, infirmity or any other circumstances.

10. The Client is responsible for satisfying itself that a Candidate is suitable for the Position. It is also the Client's responsibility to obtain a work permit for the Candidate wherever necessary.

11. Reed accepts no liability whatsoever for any loss, damage, costs or expenses howsoever caused which the Client may suffer or incur arising out of or in connection with the introduction to or the engagement by the Client of a Candidate unless such loss, damage, costs or expenses are a direct result of the negligent acts or omissions of Reed. For the avoidance of doubt, nothing in this clause shall be deemed to exclude any liability which cannot by law be excluded, including without limitation, liability for death or personal injury and fraudulent misrepresentation.

12. If, after an offer of employment has been accepted by a

Candidate, the Client withdraws such offer, it shall be liable for a cancellation fee of 50% of the permanent introduction fee or the fixed term contract fee, as appropriate.

13. If the Client engages a Candidate in any capacity within one year of the Candidate being introduced by Reed, or if the Client refers a Candidate to a third party which engages the Candidate in any capacity, the Client will be liable for the permanent introduction fee. If the Salary is not known to Reed, the permanent introduction fee shall be £25,000.

14. If, within 12 months of registration of a Position, any employee of Reed with whom the Client has dealt during that 12 month period is engaged by the Client in any capacity, the Client will be liable to Reed for an introduction fee of £15,000.

15. By asking Reed to introduce Candidates for a Position, the Client is authorising Reed to advertise such Position.

16. The Client shall inform Reed immediately if it becomes aware of any circumstances which would render the employment of any Candidate detrimental to the interests of the Candidate or the Client.

17. On request, Reed will supply to the Client copies of any relevant qualifications or authorisations provided to Reed (except where Reed is not permitted to obtain, verify or disclose the same or where the Client is required by law or by the rules of any relevant regulatory or professional body to obtain or verify the same) and copies of non-confidential references in Reed's possession where the position involves working with vulnerable persons, including without limitation, persons under the age of 18, or persons in need of care or attention by reason of old age, infirmity or any other circumstances.

18. The Client shall not bring any claim or legal proceedings in respect of any refund, credit note, debt, overpayment (including VAT) or other repayment, howsoever arising, after the expiry of 4 years after the date on which the relevant payment was made.

19. If any provision or part thereof of these Terms is held to be illegal or unenforceable the validity or enforceability of the remainder of the relevant provision and the Terms shall not be affected.

20. The Guarantee of Satisfaction shall not apply (i) where the Client has not paid the permanent introduction fee in accordance with clause 7; or (ii) where the Client has failed to notify Reed of the Candidate's termination of employment in writing within 7 days of such termination; or (iii) to fixed term contract placements, fixed term contract to permanent conversions, or temporary to permanent conversions; or (iv) to the deposit paid in a deposit arrangement (for the purposes of calculating any rebate, the amount of the final instalment shall be deemed to be the permanent introduction fee); or (v) to engagements under clause 13 which are not notified to Reed; or (vi) to engagements under clause 14; or (vii) to Lite roles.

21. If within 12 months of the end of the employment, the Client retains or re-engages in any capacity any Candidate to whom the Guarantee applied any rebate paid to the Client shall be repayable to Reed on demand.

22. A minimum introduction fee of £2000 shall apply to all permanent placements and fixed term contract placements.

23. Neither party shall disclose any information of the other which is designated confidential or which ought reasonably to be regarded as confidential, except for information which is already in the public domain (otherwise than by breach of this clause) or where disclosure is required by law.

24. Each party shall comply with their own statutory obligations, and shall provide reasonable assistance with the other party's statutory compliance. In particular, for the purposes of applicable data protection laws (which include the UK GDPR and the Data Protection Act 2018), the Client and Reed are each data controllers and each shall comply with their respective obligations under the data protection laws.

25. These Terms of Business shall be governed by English law and the parties submit to the exclusive jurisdiction of the courts of England and Wales. Where the recruitment services are provided by a branch based in Northern Ireland to a Client also based in Northern Ireland, the Terms will be governed by the laws of Northern Ireland, the parties submit to the non-exclusive jurisdiction of the courts of Northern Ireland, and all references in these Terms to English statutes shall be deemed to be replaced by their equivalents in Northern Ireland law.

Where the Client has requested executive search services, the [Executive Search Terms of Business](#) shall apply.

## General

The following terms apply to all Temporary Resources:

### I. Definitions and interpretation:

"Client" means the hirer who has requested Reed to introduce a Temporary Resource or to whom Reed has introduced a Temporary Resource.

"Contractor" means a corporate entity which is introduced or supplied by Reed to the Client for the purpose of a temporary assignment.

"engaging a Temporary Resource in any capacity" means employing, engaging or making use of a Temporary Resource in any role on any basis, including without limitation, on a permanent, fixed term, temporary or self employed basis.

"introduction" means the provision by Reed to the Client of any details, whether written or oral, of a Temporary Resource candidate or the Client's interview of a Temporary Resource candidate, and "introduce" shall be construed accordingly.

"Off-Payroll Rules" means Part 2, Chapter 10 of the Income Tax (Earnings and Pensions) Act 2003 (ITEPA).

"Outside IR35" means an assignment which the Client has determined does not meet the conditions of Section 61M ITEPA, and "Inside IR35" shall be construed accordingly.

"Reed" means Reed Specialist Recruitment Limited.

"Regulations" means the Conduct of Employment Agencies and Employment Businesses Regulations 2003.

"Relevant Period" means the relevant period as defined in the Regulations.

"Status Determination Statement" means a written statement which meets the requirements of Section 61NA ITEPA and in which the Client confirms its decision, and the reason for its decision, on the application of the Off-Payroll Rules to an assignment.

"Temporary Resource" means a Temporary Worker or Contractor.

"Temporary Worker" means a person who is employed or engaged by Reed or any member of the Reed group and who is introduced or supplied by Reed to the Client for the purpose of a temporary assignment.

"Terms" means these Employment Business Terms of Business and any agreed variations.

2. These Terms take effect from 1 February 2024 and supersede any previous terms of business issued by Reed. The Terms contain the entire agreement between the parties, and any terms put forward by the Client are excluded.

3. If, following receipt of these Terms, the Client deals with Reed in respect of the introduction or supply of Temporaries, or engages a Temporary Resource in any capacity, the Client is deemed to have accepted these Terms.

4. No variation of these Terms is valid or shall be binding on Reed unless confirmed by Reed in writing to the Client.

5. The charge made for a Temporary Resource will be in accordance with the scale of charges advised to the Client at the time of booking and will be calculated by multiplying the hourly or daily charge rate by the number of hours or days worked by the Temporary Resource. Where the Temporary Resource is a Temporary Employee, the charge rate comprises the Temporary Employee's hourly pay rate, Reed's commission, Employer's National Insurance contributions, statutory payments in respect of holiday entitlement, pension contributions, and the apprenticeship levy, plus any other statutory costs and/or entitlements which may arise from time to time. Where the Temporary Resource is a Contractor, the charge rate comprises the Contractor's pay rate plus Reed's commission (subject to clause 41). Reed may increase its charges by giving one month's prior notice in writing.

6. All invoices are payable within 14 days of receipt. Receipt of invoice shall be deemed to be two days after the date shown on the invoice. VAT is payable at the prevailing rate.

7. The Client shall reimburse travelling and other expenses reasonably incurred by a Temporary Resource. In addition, the Client shall be liable to pay any employer's national insurance contributions applicable to such expenses where (1) the Client's advised expenses rate exceeds HMRC's scale rates, or (2) the Client approves reimbursement of expenses without receipt.

8. Reed reserves the right to charge interest and compensation on overdue invoices in accordance with the Late Payment of Commercial Debts (Interest) Act 1998 (as amended).

9. In respect of an assignment, the Client shall provide Reed with the following information:

(1) its full corporate name, address and registered number or, where not applicable, its full business and trading name and address, and the nature of its business;

(2) the nature of the temporary assignment, including the type of work involved, the location, the hours of work, the

commencement date, and the likely duration;

(3) any risks to health and safety known to the Client and the steps taken by the Client to prevent or control such risks;

(4) the experience, training, qualifications and any authorisations which are required by the Client including any which the Client is aware are required by law or by any professional body in respect of such temporary assignment;

(5) any expenses payable by or to the Temporary Resource; and

(6) if the temporary assignment involves working with vulnerable persons, including without limitation, persons under the age of 18, or persons in need of care or attention by reason of old age, infirmity or any other circumstances.

10. Reed's responsibility to the Client is to select a Temporary Resource in accordance with the Client's requirements as to experience, training and qualifications as notified to Reed at the time of the booking. It is the Client's responsibility to supply Reed with sufficient information and to respond completely and accurately to Reed's questions to enable Reed to select a Temporary Resource with appropriate experience, training and qualifications.

11. The Client shall not at any time during the assignment require the Temporary Resource to perform any act which is unlawful or which would render Reed liable to any legal action from the Temporary Resource or any third party. The Client warrants that no Temporary Resource will be used to perform the duties normally performed by a worker who is taking part in an official strike or other official industrial action (the first worker), or the duties normally performed by the first worker's replacement.

12. Reed accepts no liability whatsoever for any loss, damage, costs or expenses howsoever caused which the Client may suffer or incur arising out of or in connection with the introduction or supply to or engagement by the Client of a Temporary Resource, and/or the acts or omissions of a Temporary Resource, unless such loss, damage, costs or expenses are a direct result of the negligent acts or omissions of Reed. For the avoidance of doubt, nothing in this clause shall be deemed to exclude any liability which cannot by law be excluded, including without limitation, liability for death or personal injury and fraudulent misrepresentation.

13. Overtime and shift premiums, unless otherwise agreed in writing prior to the temporary assignment, are payable on the following basis: (1) an overtime premium of 50% of the hours worked during the overtime period (i.e. one and a half times Reed's standard charge) will be applied to any hours in excess of thirty seven and a half hours worked Monday – Friday and on all hours on a Saturday; (2) an overtime premium of 100% (i.e. 2 times Reed's standard charge) will be applied to all hours worked on Sunday and Bank Holidays.

14. The Client is responsible for ensuring that the Temporary Resource's ability, qualifications and skills are adequate to operate any equipment, machinery and/or vehicles that the Temporary Resource may be called upon to operate and the Client will be responsible for any liability arising thereunder.

15. The Client is responsible for complying with all applicable health and safety laws and regulations at its premises and the Client will be responsible for any liability arising thereunder.

16. The Client shall sign, authorise or otherwise confirm the timesheets submitted by the Temporary Resources, and such signature, authorisation or other confirmation shall be deemed conclusive evidence that the Client agrees with the hours worked by the relevant Temporary Resource, and that the Client will pay the charges for such hours in full. However, failure by the Client to sign, authorise or otherwise confirm any timesheet shall not preclude charging by Reed in full for all time actually worked by the Temporary Resource. Furthermore, unless Reed is notified of any dissatisfaction with the work done by the Temporary Resource within 7 days of submission of the timesheet by the Temporary, the Client shall be deemed to be fully satisfied with such work.

17. If, within 12 months of registration of a temporary assignment, any employee of Reed with whom the Client has dealt during that 12 month period is engaged by the Client in any capacity, the Client will be liable to Reed for an introduction fee of £15,000.

18. Any Temporary Resource driver is supplied by Reed on the understanding that he/she is deemed to be the employee of the Client for all purposes including the Transport Act 1968, Working Time Regulations 1998, and all other road transport, road traffic, drivers' hours, and health and safety legislation ("Driving Laws"). The Client (1) must comply, and is responsible for ensuring that the driver complies, with all Driving Laws, including holding valid licences where applicable; (2) must take proper steps in relation to the insurance, maintenance and safety of vehicles and effect all other necessary liability insurances; (3) shall assume control of the driver's duties, health and safety, employer's obligations and liability, journeys and hours of work and all statutory duties in respect of driving licences and tachographs; and (4) shall be responsible for all fines and penalties incurred by drivers, including speeding and parking fines. There is a minimum daily charge of 8 hours for a driver.

19. The Client shall not bring any claim or legal proceedings in respect of any refund, credit note, debt, overpayment (including VAT) or other repayment, howsoever arising, after the expiry of 4 years after the date on which the relevant payment was made.

20. If any provision or part thereof of these Terms of Business is held to be illegal or unenforceable the validity or enforceability of the remainder of the relevant provision and the Terms of Business shall not be affected.

21. Neither party shall disclose any information of the other which is designated confidential or which ought reasonably to be regarded as confidential, except for information which is already in the public domain (otherwise than by breach of this clause) or where disclosure is required by law.

22. Each party shall comply with their own statutory obligations, and shall provide reasonable assistance with the other party's statutory compliance, including without limitation, in respect of the Working Time Regulations 1998 and the Agency Workers Regulations 2010. In particular, (i) the Client shall not unlawfully terminate any assignment; and (ii) for the purposes of applicable data protection laws (which include the UK GDPR and the Data Protection Act 2018), the Client and Reed are each data controllers and each shall comply with their respective obligations under applicable data protection laws.

23. The Client shall provide to Reed, no later than 5 working days of request, all information requested by Reed in order to comply with the Agency Workers Regulations 2010, including without limitation, details of bonuses.

24. These Terms of Business shall be governed by English law and the parties submit to the exclusive jurisdiction of the courts of England and Wales. Where the recruitment services are provided by a branch based in Northern Ireland to a Client also based in Northern Ireland, the Terms will be governed by the laws of Northern Ireland, the parties submit to the non-exclusive jurisdiction of the courts of Northern Ireland, and all references in these Terms to English statutes shall be deemed to be replaced by their equivalents in Northern Ireland law.

## Temporary workers

The following terms shall apply to Temporary Workers only:

25. The Temporary Worker is under the direction and control of the Client for the duration of his/her assignment. The Client shall provide the Temporary Worker with an induction to ensure familiarity with local practices and procedures and will be responsible for supervising the Temporary Worker to ensure an acceptable standard of performance.

26. Two Day Guarantee: If during the first two days of the assignment the Temporary Worker proves to be unsatisfactory the Client should notify Reed and a two day credit will be made provided the Client is acting reasonably in concluding that the Temporary Worker is unsatisfactory and the Temporary Worker's services are discontinued immediately. This Two Day Guarantee shall only be available (i) for bookings of five working days or more ("working days" in this context means days to be worked by the Temporary Worker e.g. a part time role of one working day per week will require a minimum 5 week booking for this Guarantee to apply) and (ii) in respect of a Temporary Worker's first assignment, and not for any subsequent assignments that Temporary Worker may undertake with the Client.

27. The Client is responsible for providing adequate insurance whilst the Temporary Worker is on assignment.

28. Whilst the Temporary Worker is under the Client's direction and control, the Client is responsible for ensuring that the Temporary Worker receives entitlements to rest breaks and rest periods in accordance with the Working Time Regulations 1998.

## Temporary workers and regulated contractors

The following terms shall apply only to Temporary Workers and Contractors who have not opted out of the Regulations:

29. When introducing or supplying a Temporary Resource for a temporary assignment, Reed is acting as an employment business as defined in the Regulations.

30. Temporary Workers are employed under contracts of service, except for Temporary Workers supplied by Reed Education who are engaged under contracts for services. Reed will arrange to pay the Temporary Workers' wages and make appropriate deductions for earnings related national insurance and income tax as required by law and account to the appropriate revenue authority for these deductions. Contractors are engaged under contracts for services.

31. If during the temporary assignment or within the Relevant Period the Client (1) engages a Temporary Resource directly in any capacity (including, without limitation, pursuant to the Temporary's application for an internally advertised position with the Client), or (2) engages a Temporary Resource in any capacity through another supplier, or (3) refers a Temporary Resource to a third party who engages the Temporary Resource in any capacity otherwise than directly through Reed, the Client will be liable

for a transfer fee. Where the Temporary Resource is engaged in a permanent capacity, the transfer fee shall be 22% of the Temporary's first year gross remuneration from the commencement of such engagement (or 22% of the equivalent full time gross remuneration, for part time roles). Where the Temporary Resource is engaged in any other capacity (or, in the case of a Temporary Resource engaged in a permanent capacity, where the remuneration of the relevant Temporary Resource has not been disclosed to Reed within 7 days of request), the transfer fee shall be 416x the hourly charge rate (or 52x the daily charge rate) applicable when the Temporary Resource was last supplied to the Client. In the case of a Temporary Resource who was not supplied to the Client, the Relevant Period shall be 6 months from the date of introduction and the hourly/daily charge rate shall be the rate quoted at the time of the booking, or if no rate was quoted it shall be deemed to be £20 per hour or £160 per day.

32. As an alternative to paying the transfer fee under clauses 31(1) and 31(2), the Client may elect by prior notice in writing to hire the Temporary Resource for a further period of 26 weeks (the "extended hire period"). The terms governing any extended hire period shall be these Terms.

33. By asking Reed to introduce or supply Temporary Resources for a temporary assignment, the Client is authorising Reed to advertise such temporary assignment.

34. The Client shall inform Reed immediately if it becomes aware of any circumstances which would render any assignment detrimental to the interests of the Temporary Resource or the Client.

35. On request, Reed will supply to the Client copies of any relevant qualifications or authorisations provided to Reed (except where Reed is not permitted to obtain, verify or disclose the same or where the Client is required by law or by the rules of any relevant regulatory or professional body to obtain or verify the same) and copies of non-confidential references in Reed's possession where the temporary assignment involves working with vulnerable persons, including without limitation, persons under the age of 18, or persons in need of care or attention by reason of old age, infirmity or any other circumstances.

## Contractors

(including Construction Industry Scheme Contractors)

The following terms shall apply to Contractors only:

36. The Contractor may determine the manner in which its services are provided.

37. Except where Contractors are dealing with vulnerable persons, all Contractors and persons supplied by the Contractors have opted out of the Regulations.

38. A Contractor may provide a substitute to perform its services. The Client may object to such substitute if it deems in its reasonable opinion to be unsuitable owing to lack of qualifications or experience.

39. Non-regulated Contractors only: Clause 31 applies to Contractors who have opted out of the Regulations, except that the Relevant Period for such Contractors is 12 months from the end of the assignment. For the purpose of this clause, "Contractor" includes any person supplied by the Contractor.

40. The Contractor, and any person supplied by the Contractor, will not be subject to the right of supervision, direction and control of the Client when providing its services (subject to clause 41 if applicable).

## Non Cis contractors

41. Where the Client is not exempt from the Off-Payroll Rules, in order for Reed to meet its obligations under the Off Payroll Rules, the Client:

(1) shall take reasonable care in making its Status Determination Statement ("SDS") and shall provide it to both Reed and the Contractor before the relevant assignment starts;

(2) acknowledges that if it does not provide a valid SDS, the Client will be deemed to be the Fee-payer (as defined in the Off-Payroll Rules) until it issues a valid SDS;

(3) shall comply with the Off-Payroll Rules regarding disagreements with the SDS; and

(4) shall review the circumstances of the relevant assignment every 3 months to check whether the SDS remains correct. If the status of the assignment has changed, the Client must issue a new SDS immediately. Where the status has changed from Outside IR35 to Inside IR35, the Client shall be liable for any unpaid tax, national insurance (both employer and employee) and apprenticeship levy due relating to the period when the assignment should have been determined to be Inside IR35.

42. Where the relevant assignment is Inside IR35, Reed will charge the Client, and pay the Contractor, on the same basis as if the Contractor is a Temporary Worker.