



# The Outside IR35 Compliance Platform

Welcome to **34square**, the gathering place for contractors, recruiters and your clients to sustain **compliant outside IR35** talent acquisition and retention in just two easy steps.

**1** Contractor's limited company and client electronically sign a carefully crafted Right of Substitution Declaration that, with our innovative substitution capability, safeguards service delivery and contractual integrity in the rare event a substitute is required.

**2** Client hirer prompted to generate, issue to the worker and fee payer, store and periodically review and re-issue watertight Outside IR35 Status Determination Statements, in line with HMRC's stated regulatory and reasonable care obligations.

## IR35 Regulatory Compliance Steps Guidance

# IR35 Regulatory Compliance Procedure

1. **CONTRACTOR ONLY** - Contractor limited **company registers and adds their resource,**
2. **AGENT AND CLIENT** - Agent and Client **Register.**
3. **CONTRACTOR ONLY** - **Lodge main contract for engagement.**
4. **CONTRACTOR ONLY** - Contractor generates, electronically signs and issues **Right of Substitution Declaration to client.**
5. **CLIENT ONLY** - Client electronically signs and **publishes Right of Substitution Declaration.**
6. **CLIENT ONLY** - Client **generates SDS** and sends to contractor and agent.
7. **CONTRACTOR AND AGENT** - Contractor and agent sign to **acknowledge receipt and publish SDSs.**
8. Both documents securely stored in all parties' document libraries on our platform.

The procedure on our platform is largely intuitive and so the next page shows a simple 'Quick Guide' that may be sufficient to support your needs. Following that is a more detailed manual for all of the steps required. The whole process demands only three or four minutes from clients and contractors and even less for agents.

## Quick Guide

1. **CONTRACTOR ONLY** - Contractor limited company registers and adds their resource.
  - a) [www.34square.com](http://www.34square.com)
  - b) Click 'Register' top right. Select 'Limited Company' and follow instructions to register company.
  - c) Following email verification (you may need to retrieve the email from junk and move to in box), follow instructions to add and pay for resource.
2. **AGENT AND CLIENT** - Agent and Client Register.
  - a) [www.34square.com](http://www.34square.com)
  - b) Click 'Register' top right. Select Client / Recruiter and follow instructions to register company, ensuring you select the correct radio button for 'Client Organisation' or 'Recruiter / Agent'.
  - c) You may need to retrieve your verification email move it to your in box.
3. **CONTRACTOR ONLY** - Lodge main contract for engagement.
  - a) Choose [Documents Library](#)
  - b) Click on 'View Contracts' in 'Lodged Main Contracts' section.
  - c) Click 'Select Documents to Upload' to load your main contract for the engagement.
4. **CONTRACTOR ONLY** - Contractor generates, signs and issues Right of Substitution Declaration;
  - a) Choose [Substitution Declaration](#)
  - b) Complete the required fields, save and preview.
  - c) Electronically sign the declaration and then at base of page, 'Send to Client'.
5. **CLIENT ONLY** - Client electronically signs and publishes Right of Substitution Declaration.
  - a) Click the link in the email you receive via 34square, which you may need to move from junk to in box.
  - b) Electronically sign the declaration. You can reassure yourself in terms of what you are and are NOT signing up to via our [Right of Substitution FAQs](#)
  - c) At the base of the resulting page, 'Publish Contract'.
6. **CLIENT ONLY** - Client generates SDS and sends to contractor and agent.
  - a) In resulting popup, click 'Generate SDS'.
  - b) Fill in the required fields and at base of page, read the default / mandatory attributes that the engagement must honour, and click 'Acknowledged'.
  - c) Scroll down and select all additional optional attributes that apply.
  - d) Click 'Save and Preview'.
  - e) At the base of the resulting page, click 'Sign this Contract' and electronically sign.
  - f) Follow instructions to 'Send to Contractor' and then 'Send to Fee Payer'. The fee payer in most cases is the recruitment agent.
7. **CONTRACTOR AND AGENT** - Contractor and agent sign to acknowledge receipt and publish SDSs.
  - a) Click the link in the email you receive via 34square, which you may need to move from junk to in box.
  - b) At base of page, click 'Sign to Acknowledge Received' and electronically sign.
  - c) At base of resulting page, click 'Publish Contract'.
8. Both documents securely stored in all parties' document libraries on our platform

Clients and agents  
skip to page 7

1. **CONTRACTOR ONLY** - Contractor limited company registers & adds resource,



Click 'Register' and click 'Limited Company'.

## Limited Companies - Join Us

Enter company registration number to retrieve name...

Retrieve

*This can be found on your company's Certificate of Registration issued by companies house.*

*You can also search for it using your company name on the companies house website [here](#).*

*[Why does 34square need your company number?](#)*

1. Follow onscreen instructions to fetch / enter your company number, ensuring no leading or trailing zeros,
2. Click 'Retrieve' to load the company details for your company number.

Scroll down and check your company details, ensuring the city/town is in the 'city/town' field.

You must tick a box for at least one service you offer.

### Your company details

**Company Name**

R & M BUILDING & GROUNDWORK LIMITED

**Date of formation**

21/09/2010

**Address Line1**

4 Eastbrook House

**Address Line2**

East Street

**City/Town**

Wimborne

**State/County**

Your company office state/county

**Post/zip code**

BH21 1DX

**Select any and all services offered**

- ☐ Business Consulting
- ☐ Supply Chain Consulting
- ☐ Marketing Consulting
- ☐ Corporate Finance Consulting
- ☐ Business Strategy Consulting
- ☐ IT Consulting
- ☐ Strategic Systems Architecture Consulting
- ☐ Design Consulting
- ☐ Functional Consulting
- ☐ Business Analysis
- ☐ Project Management
- ☐ Program Management
- ☐ Software Development
- ☐ Scrum Master
- ☐ Training Management

- Complete your personal details and click 'Register Me'

## Your account information

First Name

Your first name

Last Name

Your last name

Please use a permanent email address and not a temporary client email address. This email address will be fixed for the duration of this membership.

E-mail address

Your account email

Phone Number

Your contact number

Password

Enter your password

Retype password

Confirm your password

☐ I have read and agree to website terms and conditions

(you will need to scroll to the bottom and click to acknowledge read)

Register Me

- Follow the instructions re: verification email. NOTE: you may need to retrieve the mail from your junk and move to inbox. Link won't work from junk

Step 1: Company details | Step 2: Email verification | Step 3: Resource profile | Step 4: Payment information

## Limited Companies - Join Us

Thank you for registering with us.

We have sent you a verification email, please check your email inbox to verify your account. In case you have not received the email then don't forget to check the Spam/Junk folder. If you have still not received the verification email then [click here](#) to resend the verification email.

- Email link takes you here. Click 'Proceed' to be taken to 'Add Resource' screen.

Step 1: Company details | Step 2: Email verification | Step 3: Resource profile | Step 4: Payment information

## Email Verification Successful

Congratulations! You successfully verified your email.

Proceed »

## Add Resource

First Name

Your first name

Last Name

Your last name

E-mail address

Your account email

Phone Number

Your contact number

LinkedIn profile link

Your LinkedIn profile url

CV/Resume

Select your CV

Select CV

Likely lead time for substitution availability

0

weeks

Duration available for

0

Day

Skills

- ☐ Finance Consulting
- ☐ Actuary
- ☐ Business Consulting
- ☐ Supply Chain Consulting
- ☐ Procurement Specialist
- ☐ Vendor Management Consulting
- ☐ Marketing Consulting
- ☐ Digital Marketing
- ☐ SEO Services

Geography location

- ☐ United Kingdom
- ☐ Ireland
- ☐ Western Europe
- ☐ Eastern Europe
- ☐ North America
- ☐ South America
- ☐ Africa
- ☐ Asia
- ☐ Australasia

Cancel

Proceed »

- You will be prompted to add first resource. Your initial details will have defaulted from your company registration. If the resource is a different person, these details can be changed.
- LinkedIn profile and CV are optional. You will be reminded /warned if you leave CV blank.
- Your lead time and duration available for fields should be approximate values for your possible availability as a substitute, but you cannot be held to them.
- You need to select at least one skill and one location.
- Click 'Proceed'

- You will be taken to the payment page, which should need no guidance notes.
- If the payment fails for any reason and you log out or lose connection or can't fix immediately, your resource details are already stored. When you log back in, a pop-up will direct you back here to re-process payment.

## Resource Payment - Ronald Donald

Payment Information

|                           |                |
|---------------------------|----------------|
| Resource Payment          | £199.00        |
| Launch discount           | - £100.00      |
| Total                     | £99.00         |
| VAT @20%                  | + £19.80       |
| <b>Net Payable amount</b> | <b>£118.80</b> |

Credit card Information

Name on Card  
Customer Name

Card Number  
XXXX XXXX XXXX XXXX

Expiration  
01 2020

CVC  
123

☐ Charge my card automatically every year

Make Payment

## 2. AGENT AND CLIENT - Agent and Client Register.



- Click 'Register' and click 'Client / Recruiter'.

- If your company is NOT registered in the UK, click 'No' and fill in all company details manually. Otherwise, click 'Yes' and you can use the auto-load from your company number, as shown below.

### Registration

Company registered in UK?

Yes No

## Limited Companies - Join Us

Enter company registration number to retrieve name...

Retrieve

2

*This can be found on your company's Certificate of Registration issued by companies house.*

*You can also search for it using your company name on the companies house website [here](#).*

*Why does 34square need your company number?*

1

- Follow onscreen instructions to fetch / enter your company number, ensuring no leading or trailing zeros.
- Click 'Retrieve' to load the company details for your company number.

- Scroll down and check your company details, ensuring the city/town is in the 'city/town' field.
- Scroll down for step overleaf.

### Your company details

#### Company Name

CTR PARTNERS LIMITED

#### Date of formation

15/11/2017

#### Address Line1

Flat 11, Witley Court

#### Address Line2

Coram Street

#### City/Town

London

#### State/County

United Kingdom

#### Post/zip code

WC1N 1HD

#### Country

United Kingdom

- Complete account information, ensuring you click the correct radio button for Company Type, as this will drive having the right access and workflow,
- LinkedIn profile is optional.

## Your account information

**Note:** 34square will verify your identity by sending you an email with a link to complete the registration process.

**First Name**

Your first name

**Last Name**

Your last name

*Please use a permanent email address and not a temporary client email address. This email address will be fixed for the duration of this membership.*

**E-mail address**

Your account email

**Company Type**

☒ Recruiter / Agent ☐ Client Organisation

**Phone Number**

Your contact number

**LinkedIn profile link**

Your LinkedIn profile url

**Password**

Enter your password

**Retype password**

Confirm your password

☐ I have read and agree to website terms and conditions

*(you will need to scroll to the bottom and click to acknowledge read)*

[Register Me](#)

- Follow the instructions re: verification email.  
NOTE: you may need to retrieve the mail from your junk and move to inbox. Link won't work from junk

## Registration

Thank you for registering with us.

We have sent you a verification email, please check your email inbox to verify your account.

In case you have not received the email then don't forget to check the Spam/Junk folder.

If you have still not received the verification email then [click here](#) to resend the verification email.

- Email link takes you here. Click 'Proceed' and you will be logged in.

## Email Verification Successful

Congratulations! You successfully verified your email.

[Proceed »](#)

Clients skip to page 12

Agents skip to page 16

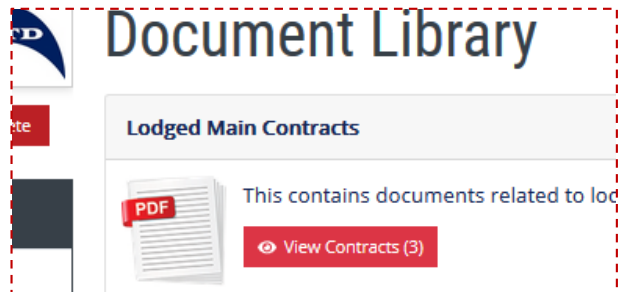


## 3. CONTRACTOR ONLY – Lodge main contract for engagement.

- Click on user name top right.
- Click 'Documents Library'.



- Click on 'View Contracts' to go to step below.



- Click 'Select Documents to Upload' and you'll be taken to windows explorer to select your contract and upload it.

### Lodged Main Contracts

Select documents to upload

Allowed file types are "docx, pdf, doc". Maximum allowed upload file size is 4MB.  
Tip: You can select multiple documents while holding CTRL key.

## 4. CONTRACTOR ONLY – Contractor generates, electronically signs and issues Right of Substitution Declaration to client.

- Click on user name top right.
- Click 'Substitution Declaration' to take you to next step overleaf..



- Click dropdown in 'Main Contract' and select your contract.
- In 'Client Company', Select your client contact and company. If not there they haven't registered, which is a prerequisite for this step.
- This will populate your contact name in client's 'Full Name'.
- Complete both 'Job Role / signing capacity' fields.
- Click 'Save & Preview' to take you to the step below.

## Right of Substitution Declaration

In order to proceed, you need to have lodged the main contract of the engagement to which the Declaration applies. [Click here](#) for a description of the steps involved in the process.

Main Contract

[Upload New Contract](#)

Marabu - PSD Avon Extension 250620.docx.pdf (marabu-15) ✓

Provider company

Client company

MARABU LIMITED (04665180)

Select

### Provider Signatory details

Full name

Job Role / signing capacity

Adam Topham

### Client Signatory details

Full name

Job Role / signing capacity

Save & Preview

Joining the Scales ■ What We Do ■ Join Us ■ Recruiters ■ Clients ■ More...

ct

Automatic Zoom

in any event, the declaration shall govern the relationship and the governing law of clauses in this declaration shall take precedence.

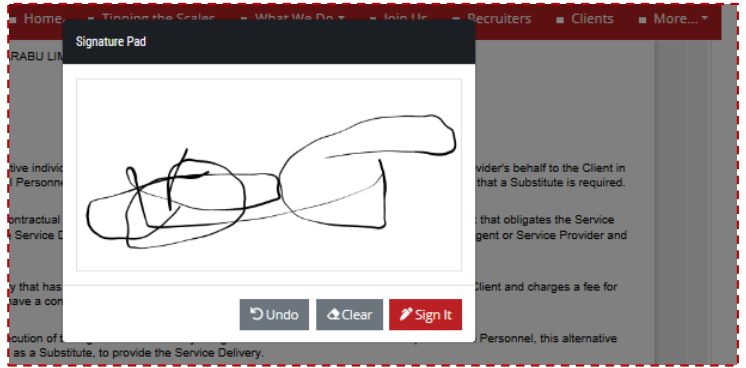
alliance to the presence of a genuine Right of Substitution between Service Provider and Client, precedence over any other contract or agreement between the Service Provider and the Client or Agent or between the Agent and the Client or between any parties, that impacts or seems to the Right of Substitution between the Service Provider and the Client.

(Director)  
Signed for Client

[Edit Contract](#) [Sign this Contract](#)

- Use the right-hand webpage scroll bar to scroll to bottom of document window. Use the scrollbar in the document window to scroll and review the document content.
- You can click 'Edit Document' at the bottom of the page to make changes, or click 'Sign the Contract' if no changes are needed, to take you to the next step overleaf..

- Use the signature pad to sign and then click 'Sign it'



Nov 13, 2020

Nov 13, 2020 12:33 GMT+00:00

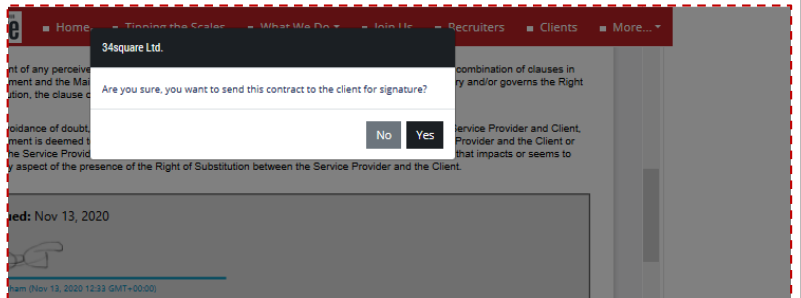
Service Provider

(Director)  
Signed for Client

- See options at base of screen. Revise contract or signature, or click 'Send to Client'.

[Edit Contract](#) [Revise Signature](#) [Send to Client](#)

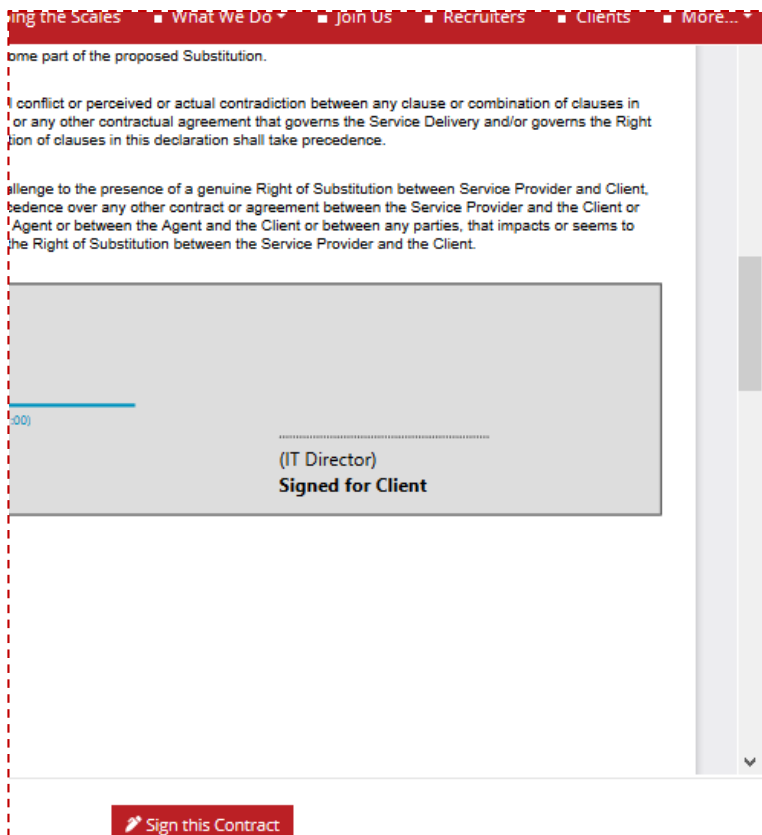
- Click 'Yes' to send to client or no to revert and change something.



Contractors skip to page 16

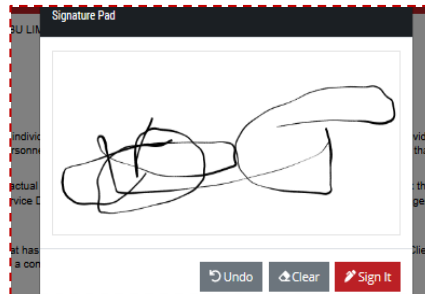
## 5. **Clients ONLY** - Client electronically signs and publishes Right of Substitution Declaration.

- You will receive an email from 34square that you may need to rescue from junk and transfer to inbox.
- When you click the link as instructed and log into 34square, you will be taken here.



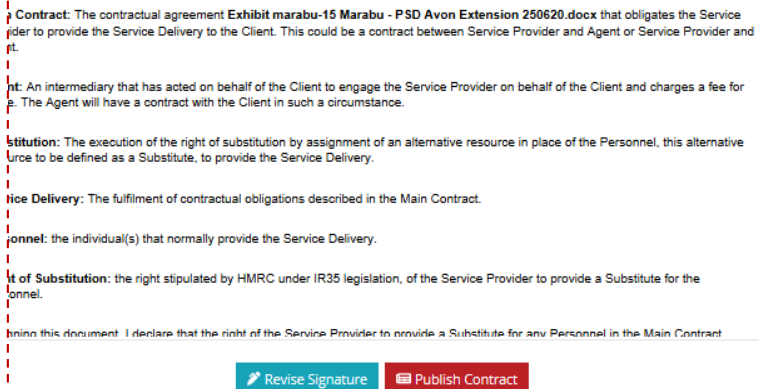
- Use the right-hand webpage scroll bar to scroll to bottom of document window. Use the scrollbar in the document window to scroll and review the document content.
- At the base of the page, click 'Sign the Contract'.

- Use the signature pad to sign and then click 'Sign it'



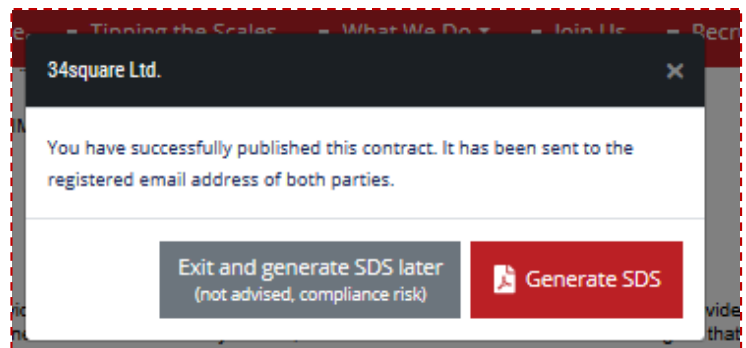
- Under 'More...' there are FAQs that will reassure as to what you are and are NIT signing up to.

- Scroll to base of resulting Preview Contract screen and either click 'Revise Signature' or click 'Publish Contract'
- Click 'Yes' in subsequent popup to confirm and go to SDS.



## 6. Clients ONLY - Client generates SDS and sends to contractor and agent.

- Above step will generate this popup.
- You can take the next step later, but this is a regulatory obligation and so we highly recommend you click 'Generate SDS' now.



- Select worker and fee payer (agent) from dropdown. If agent not listed they need to register.
- Select review frequency. We recommend 6 months

### Status Determination Statement

Please note that in order to execute the Status Determination Statement (SDS) process, the fee payer and worker must also be registered on 34square. Fee payers and clients register for free. Given you have signed a Right of Substitution Declaration, your worker must already be registered.

|  |   |
|--|---|
| <b>Client</b><br><input type="text" value="Adam Topham (LA PERLA GLOBAL MANAGEME)"/> | <b>PSC / Service Provider</b><br><input type="text" value="MARABU LIMITED"/>                          |
| <b>Worker</b><br><input type="text" value="Select"/>                                 | <b>Worker's contract</b><br><input type="text" value="Exhibit marabu-15 Marabu - PSD Avon Extensio"/> |
| <b>Fee Payer</b><br><input type="text" value="Select"/>                              | <b>SDS review frequency</b><br><input type="text" value="Select"/>                                    |

- Scroll down and read the mandatory attributes of the engagement you need to acknowledge are applicable in order for the SDS you generate to be valid. Click 'Acknowledged' to be taken to the step below.

## Working Practises and Arrangements

- The worker acts independently, on our (the client's) behalf, and would introduce themselves as such when asked.
- We, the client have no obligation to provide any work to the worker.
- The worker has no obligation to perform any work for us, the client.
- We, the client, acknowledge that it is the worker's PSC that carries the obligation to deliver the specified services in **Exhibit marabu-15 Marabu - PSD Avon Extension 250620.docx**.
- The worker is not engaged in fulfilling a job role with an indefinite tenure.
- The worker has considerable autonomy in terms of the methodologies, approaches and techniques deployed in the provision of the required deliverables, and is not bound by our own methodologies and procedures to the degree that our employees are, albeit high standards of professional conduct and demonstration of competency are expected.
- The worker has a greater degree of autonomy and input than our employees in respect of the number of hours worked and the locations from which their services are delivered, albeit there is an expectation of professional courtesy, collaboration and flexibility.

ACKNOWLEDGED

- Scroll down follow instructions to select optional extra attributes you can sign up to for this engagement.
- Click 'Save and Preview'

**Please tick all that apply below. If you tick none, the SDS output is still valid and robust, however the more criteria you can adhere to, the stronger becomes your case for having taken reasonable care:**

- ☐ The worker is not responsible for employee formal appraisals or disciplinary procedures in relation to our (the client's) employees.
- ☐ The worker is not entitled to any of the corporate benefits awarded to employees.
- ☐ The worker uses their own equipment to deliver the services and is not provided with a client laptop or other personal computing device.
- ☐ The worker is solely responsible for ensuring they are qualified and competent to deliver their services and will not receive training or guidance from us (the client) in that regard.
- ☐ The worker will fund the cost of non-commuting travel and accommodation expenses in advance of being paid.
- ☐ The worker must fund the cost of significant materials in advance of being paid, in order to deliver the services (this is generally unusual and specific to certain industries e.g. construction).
- ☐ The worker must fund the cost of significant equipment and / or tools (not including laptops) in advance of being paid, in order to deliver the services. This could include software, hand tools, power tools, machinery.

Save & Preview

utilised by the Service Provider to provide the Services on the Service Provider's behalf. If the Service Provider is unavailable for any reason, and the Client and the Service Provider agree in writing, the Client may engage a substitute Service Provider to provide the Services on the Service Provider's behalf. This could be a contract between Service Provider and Client.

Exhibit marabu-15 Marabu - PSD Avon Extension 250620.docx

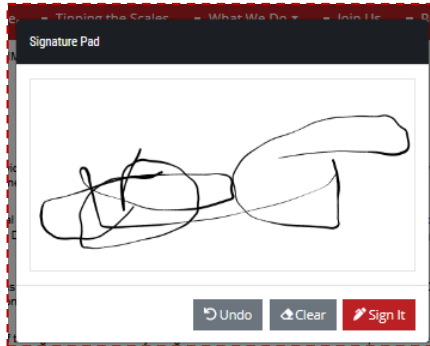
on behalf of the Client to engage the Service Provider on behalf of the Client.

Edit Contract

Sign this Contract

- Use the right-hand webpage scroll bar to scroll to bottom of document window. Use the scrollbar in the document window to scroll and review the document content.
- At the base of the page, click 'Sign this Contract'.

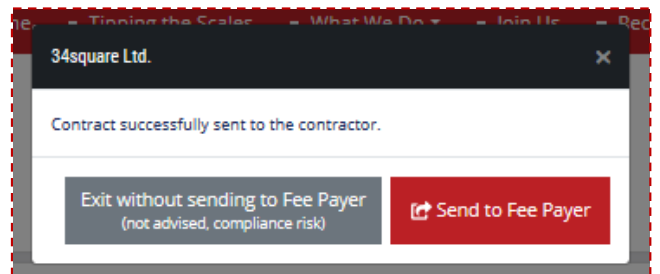
- Use the signature pad to sign and then click 'Sign it'



- Use the right-hand webpage scroll bar to scroll to bottom of document window. Use the scrollbar in the document window to scroll and review the document content.
- At the base of the page, click 'Send to Contractor'. Click 'Yes' in resulting popup.



- Click 'Sent to Fee Payer'
- You can resend to either party at any time from your document centre if lost / not received first time.
- You should expect email confirmations from both parties acknowledging receipt of and publishing the SDS.

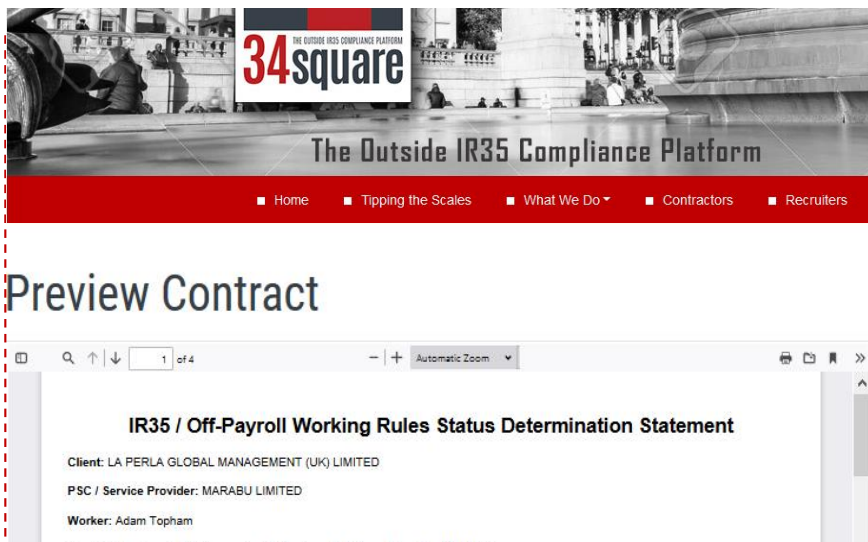


Clients Finished



## 7. Contractor and Agent Contractor and agent sign to acknowledge receipt and publish SDSs.

- You will receive an email from 34square that you may need to rescue from junk and transfer to inbox.
- When you click the link as instructed and log into 34square, you will be taken here.



at no additional cost to the Client.

tered in securing a suitable Substitute, pose a material risk to the Client the Service Provider will reasonably endeavour to provide an alternative or some part of the proposed Substitution.

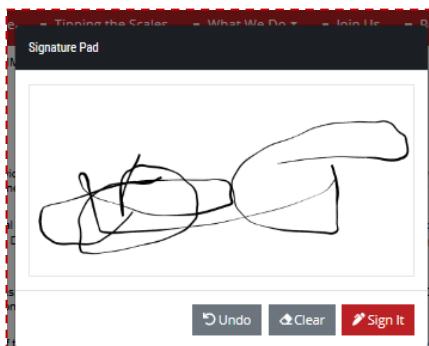
tual conflict or perceived or actual contradiction between any clause or fact or any other contractual agreement that governs the Service Delivery of clauses in this declaration shall take precedence.

challenge to the presence of a genuine Right of Substitution between Service Provider and Client, precedence over any other contract or agreement between the Service Provider and the Client or

- Use the right-hand webpage scroll bar to scroll to bottom of document window. Use the scrollbar in the document window to scroll and review the document content.
- At the base of the page, click 'Sign to Acknowledge Received'.

Sign to Acknowledge Received

- Use the signature pad to sign and then click 'Sign it', beyond which go to next step overleaf and publish the contract.





■ Scroll to the bottom of the resulting screen and click 'Publish Contract'.

marabu-15 Marabu - PSD Avon Extension 250620.docx

LIMITED

3 months

### Explanation for Determination

holder or an employee in our organisation for tax and NICs purposes, nor would they be if they were directly

input from multiple IR35 / off-payroll rules legal experts, a Right of Substitution Declaration (attached) has and the worker's PSC, confirming that said PSC has an unfettered legal right to substitute the worker. d / will be responsible for engaging and paying any substitute. As detailed in the Right of Substitution also confirmed that the worker's PSC would be in a position to provide a substitute in a legally binding will be contract continuity and integrity between us, the client, the worker's PSC and the Substitute's PSC / des the basis for our (the client's) willingness to sign the Right of Substitution Declaration and dispense with ng a personal service.

gements

ly, on our (the client's) behalf, and would introduce themselves as such when asked. tion to provide any work to the worker. to perform any work for us, the client. hat it is the worker's PSC that carries the obligation to deliver the specified services in **Exhibit marabu-15 ion 250620.docx**.

I fulfilling a job role with an indefinite tenure. autonomy in terms of the methodologies, approaches and techniques deployed in the provision of the not bound by our own methodologies and procedures to the degree that our employees are, albeit high

✎ Revise Signature

📄 Publish Contract

All parties can view the published SDSs in their document libraries. Clients and contractors can view their Right of Substitution Declarations in their document libraries.