





- *Ideally - a Limited Company incorporated in England & Wales, with a single Company Director, Shareholder and Sole Employee (who are all one and the same person. You can find out this information by using the Government Beta search service <https://beta.companieshouse.gov.uk/>. You may still be able to engage contractors who do not satisfy this requirement where they are not the sole director and/or majority shareholder. A PSC has been broadly defined as a shareholder with a material interest in the company which is 5% or more of the ordinary share capital. If you are unsure on the legitimacy of the PSC contact legalhelpdesk@apsco.org.
- **The notice must be signed by both the PSC and a representative of the PSC and must be given to the employment business; notice must be in writing; must be in place before the start of any assignment; and the recruitment company must notify the client of the opt-out arrangement before it supplies the contractor to the client. If the client isn't informed, the opt out isn't valid.
- *** In the public sector now and across all placements with medium/large businesses, post 06th April 2020, the decision to determine employment status on an assignment basis moves from the contractor's PSC to the public authority, recruitment firm or third party paying the PSC (the fee payer). The client must provide status determination and reasons. The party with the direct responsibility for paying the PSC (the fee payer) will have ultimate responsibility. See APSCo guidance for further information.