



Caring is our passion... Compassion is our belief...

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Members HMRC Responsibility.

Policy Number 37

Introduction

Members of NOA Healthcare are responsible for their personal and business tax liabilities.

Policy

NOA Healthcare assumes responsibility for paying Members' employment income for completed assignments.

For Members' deciding to have PAYE and NI deductions made from their employment income, NOA Healthcare will deduct and make payment of National Insurance Contributions and PAYE Income Tax applicable to the Member.

In the case of Limited Company Contractors, NOA Healthcare will obtain written confirmation of an undertaking from the Contractor(s) in acknowledgement of the Members personal taxation responsibility and liability for employment income derived from completed assignments through NOA Healthcare.

NOA Healthcare does not endorse taxation avoidance schemes.

Policy Origin

In House Policy.

References

Sections 44-47 of the Income Tax (Earnings and Pensions) Act 2003.

Date Policy Active.

To be determined once verified by the management group.

Review Date.

12 months after verification.

Quality Assurance Reference *POL/37/16*