

Why we are sending you this form

If you send employees to work in a European Economic Area (EEA) country or a country which has a Reciprocal Agreement (RA) with the United Kingdom (UK) for National Insurance (NI) contribution purposes, you need to let us know. You should also complete form CA3822 for each employee each time you send the employee to work in another EEA country. You should complete form CA9107 each time you send the employee to work in another RA country.

Working in the EEA

Regulation (EC) No 883/04 will apply if you send an EEA national to work in another EEA country. Administrative Commission for the Coordination of Social Security Systems Decision No. A2 (ACD A2) gives conditions under which Article 12 of Regulation (EC) No 883/04 can apply.

Regulation (EC) No 1408/71 will apply if you send a non-EEA national that is legally resident in a European Union (EU) Member State to work in another EU Member State. Administrative Commission Decision No 181 (ACD 181) of the European Communities for Migrant Workers gives conditions under which Articles 14(1) and 14b(1) of Regulation (EEC) No 1408/71 can apply.

Under ACD A2 and ACD 181

The posting company must be directly responsible for the recruitment, contract of employment and termination of employment. They must also have the authority to determine the nature of the work.

All companies should habitually carry out significant activities in the territory of the home Member State. This includes companies which recruit staff for immediate posting to another EEA country.

To decide whether this is satisfied, we have to look at:

- the place where the company has its registered office and administration
- the number of administrative staff working in the UK and in the other Member State
- where the posted workers are recruited and where the majority of the contracts are concluded
- the law applicable to the contracts concluded by the company between its workers and its clients
- the activities carried out by the company where it is established.

It may also be necessary to examine the company's turnover in each of the EEA countries where the work is carried out.

ACD A2 and ACD 181 will not apply if:

- the company that posts the workers is engaged purely in internal management activities in the home Member State
- the worker is recruited in an EEA country in order to be sent to a third EEA country

- the latest posting follows a brief interruption during a worker's posting abroad. For administrative ease, a posting will be considered as a fresh period of overseas employment providing there is at least a two month interval between postings if the worker is being re-posted by the same UK employer to the same undertaking in the same country.

We are required to make employers and their employees aware of these conditions and that we may check that the conditions of the posting have not ended or changed. In particular, we may check the payment of contributions and the maintenance of the direct relationship. It is therefore essential that we are notified of any changes and that your employees are fully informed of their position.

What to do now

Please fill in the form using capital letters, sign and return it to us at:

NICO International Caseworker
Employers Team
BP1301
HM Revenue & Customs
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ

Failure to provide all the requested information could result in a delay in processing your application. If you need more space, please write the details on a separate piece of paper and attach it to this form.

If you need any help filling out the form, contact us for help on **+44 (0) 191 225 4811**.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Company details

UK company name

Address in the UK

 Postcode

Daytime phone number

Daytime fax number

Email address

Address of Registered Office *if different from above*

 Postcode

Daytime phone number *if different from above*

Daytime fax number *if different from above*

Email address *if different from above*

Company's Pay As You Earn (PAYE) registration reference number *this must be given*

Company Unique Taxpayer Reference (UTR) *this must be given*

What was the date of incorporation to Companies House?
DD MM YYYY

How long has your company been operating its present business?

What is the nature of the company's business?
 In the UK

Abroad

Why does your company send people abroad?
Please tick all boxes that apply

In continuation of their UK employment with your company

Specifically recruited to work on contracts awarded to your company

Specifically recruited for hire to client firms

Are all the workers being sent abroad recruited in the UK?
 No Yes

If No, please give details

Are all the contracts with clients concluded in the UK?
 No Yes

If No, please give details

Approximately how many administrative staff does your company employ?
for example, payroll and personnel staff

In the UK

Abroad

Declaration

I declare that the information given on this form is correct.
I will tell HM Revenue & Customs about any changes in
circumstances.

Signature

Name

Date *DD MM YYYY*

Position in company

Daytime phone number