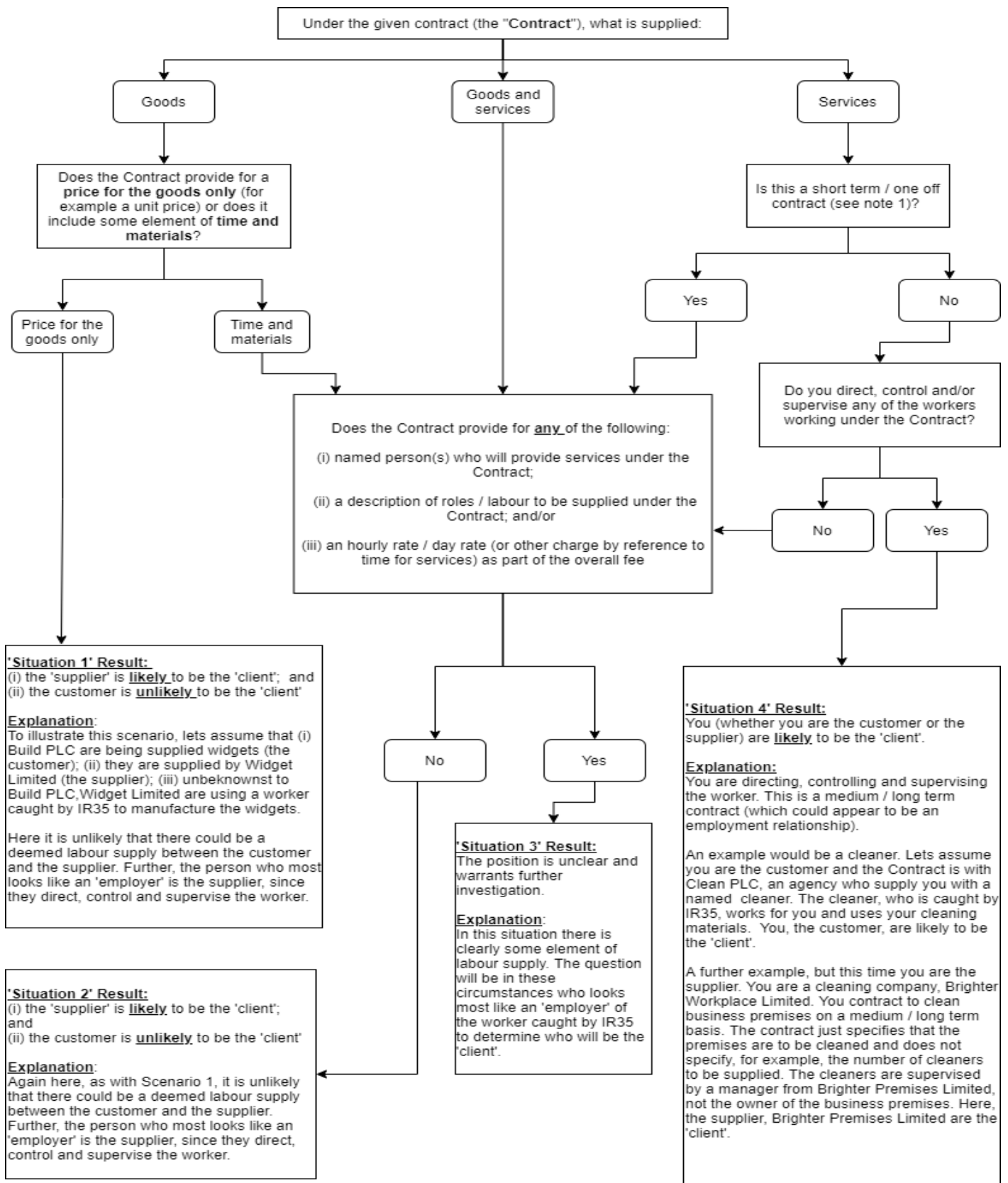


# Commercial Contracts and IR35



Note 1: A short term contract is where the anticipated duration of the Contract (or if this is one in a series of contracts, the anticipated duration of the series) is less than 1 month. A one off contract is for a contract for a discrete service (e.g. small structural repair to premises) – not part of a larger project.