The Check Employment Status for Tax (CEST) digital service was rigorously tested during development in conjunction with HMRC's lawyers against live and settled cases and reflects employment status case law. Since the tool's launch in 2018 we have been committed to continuous testing of CEST against emerging employment status case law.

On 2 October 2023 there was a scheduled migration of CEST to a more agile platform. As part of the re-platforming of the CEST tool, we are now publishing an updated list of settled cases which the tool has been tested against.

We have conducted a thorough review to ensure consistency of outputs with the existing CEST service- this included re-testing cases published below. There has been no change to the logic or the outcomes which CEST produces.

Whilst there is no change in logic within CEST and users will not receive alternative outcomes this platform move is to allow us to be reactive if a change in logic or user journey is needed in future.

In 6 of the 36 cases published, CEST returned a different decision which HMRC did not appeal. HMRC takes many factors into account when deciding whether to appeal First-Tier Tribunal judgments. These cases are First-tier Tribunal decisions and do not set a binding precedent.

CASE	CEST	APPEAL OUTCOME
Alan Parry Productions LTD (FTT)	IR35 APPLIES	IR35 APPLIES
Albatel LTD	UTD	IR35 DOES NOT APPLY
Alternative Book Company	IR35 APPLIES	IR35 APPLIES
Armitage Technical Design Services LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
Atholl House Ltd (CoA)	IR35 APPLIES	IR35 APPLIES
Canal Street Productions	IR35 APPLIES	IR35 DOES NOT APPLY
Castle Construction	UTD	SELF-EMPLOYED
Christa Ackroyd Media Limited (UT)	IR35 APPLIES	IR35 APPLIES
Datagate Services	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
Dragonfly Consulting	IR35 APPLIES	IR35 APPLIES
ECR Consulting LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
First Word Software	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
FS Consulting LTD	IR35 APPLIES	IR35 APPLIES
Future Online LTD	IR35 APPLIES	IR35 APPLIES
Island Consulting	IR35 APPLIES	IR35 APPLIES
Jensal Software LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
JL Window & Door Services	SELF-EMPLOYED	SELF-EMPLOYED
JLJ Services*	IR35 APPLIES	IR35 APPLIES
Kickabout Productions LTD (CoA)	IR35 APPLIES	IR35 APPLIES
Larkstar Data LTD	IR35 APPLIES	IR35 DOES NOT APPLY
Lime IT LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
Little Piece of Paradise Limited	IR35 APPLIES	IR35 APPLIES
MAL Scaffolding	SELF-EMPLOYED	SELF-EMPLOYED
Marlen LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
MBF Design Services LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
MDCM LTD	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
MKM Computing	IR35 APPLIES	IR35 APPLIES
Northern Lights Solutions Limited (UT)	IR35 APPLIES	IR35 APPLIES

Novasoft LTD	IR35 APPLIES	IR35 DOES NOT APPLY
Parade Park Hotel LTD	SELF-EMPLOYED	SELF-EMPLOYED
PAYA (FTT)	IR35 APPLIES	IR35 APPLIES
Red White and Green (UT)	IR35 APPLIES	IR35 APPLIES
Sherburn Aero Club	IR35 DOES NOT APPLY	IR35 DOES NOT APPLY
Tilbury Consulting	UTD	IR35 DOES NOT APPLY
Usetech LTD	IR35 APPLIES	IR35 APPLIES
Weightwatchers	IR35 APPLIES	IR35 APPLIES

<sup>\*</sup> The years under questions spanned from 00/01-07/08. The judgement concludes that there was a 'dividing line' during that period where the notional relationship became one of employment.