









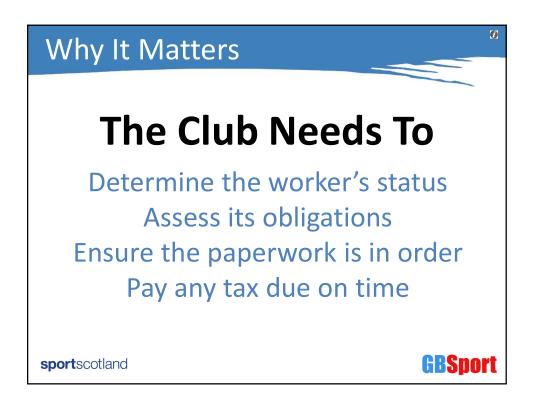


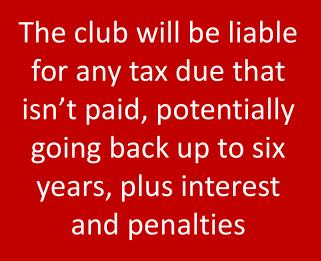




ANY payment in return for a service may be subject to scrutiny by the tax authorities

If the club pays for services, it is the CLUB that is responsible for any tax due **if the payment should be taxed at source**, NOT the worker

















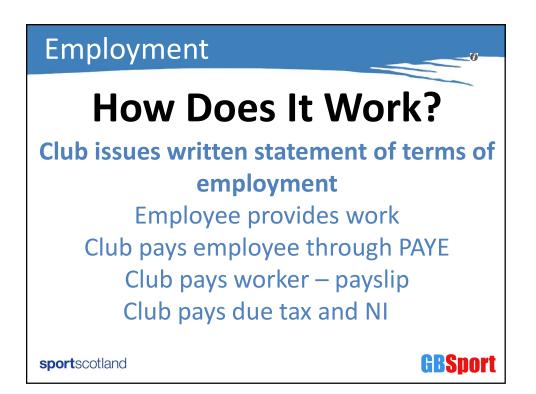












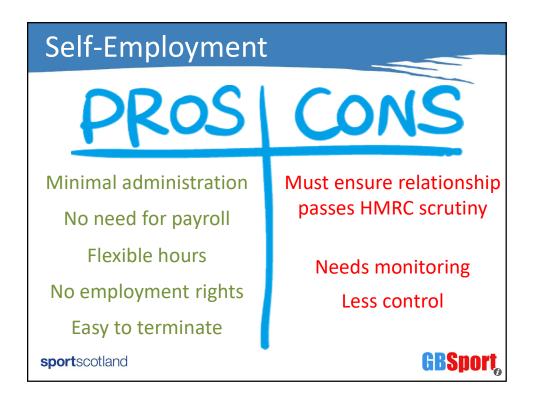




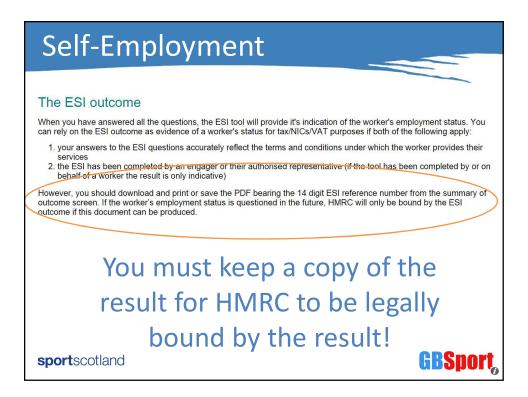














## Self-Employment

## **Three Ways To Pass ESI**

Worker obliged to and does provide a substitute OR

Worker controls what work is done and where OR

Worker supplies facility &

equipment & has financial risk

