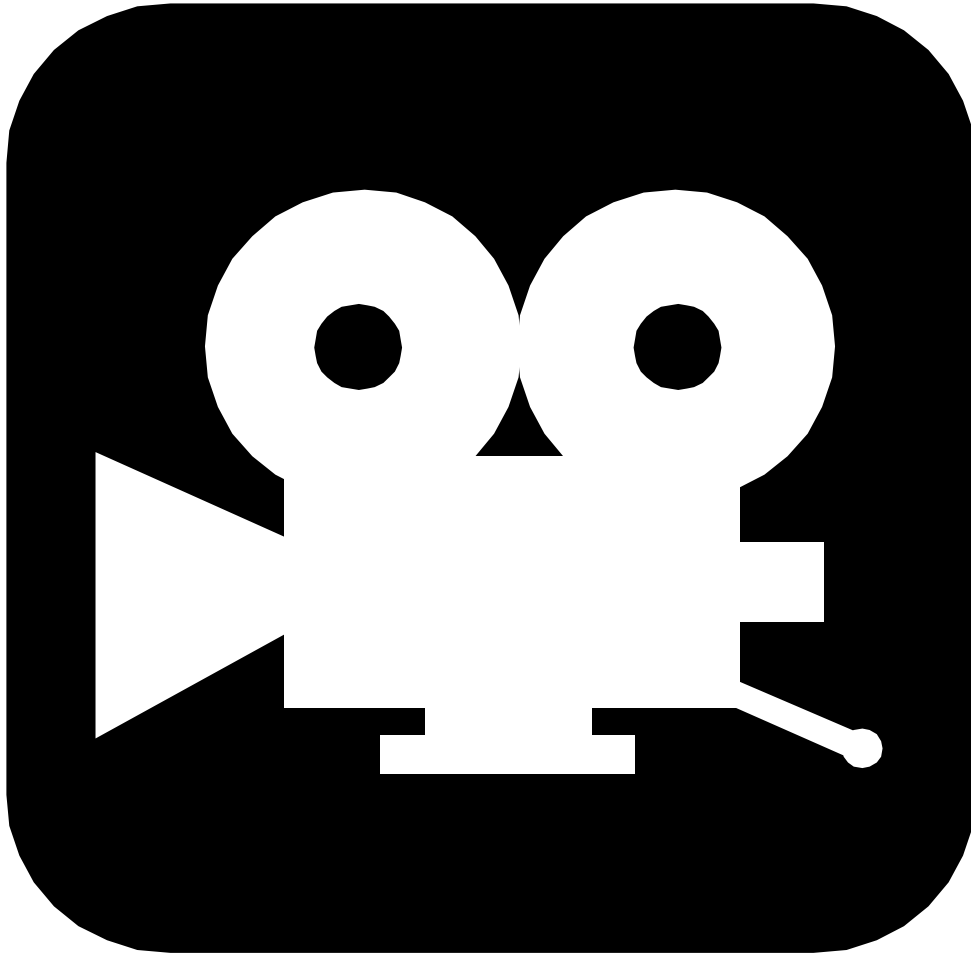


FILM, TELEVISION AND PRODUCTION INDUSTRY GUIDANCE NOTES



Revised August 2012

THESE NOTES PROVIDE FURTHER ADVICE WITH REGARD TO THE APPLICATION OF PAYE AND NATIONAL INSURANCE CONTRIBUTIONS TO NON-PERMANENT, CASUAL AND FREELANCE WORKERS IN FILM AND TELEVISION PRODUCTION, UK AND FOREIGN TELEVISION BROADCASTING INDUSTRY.

THEY ARE INTENDED FOR GUIDANCE ONLY.

PLEASE BE AWARE THAT THE GUIDANCE AND RATES IN THE HYPERLINKED GUIDANCE MAY CHANGE AND YOU SHOULD ALWAYS CHECK THE LINK TO ENSURE YOU USE THE LATEST UP TO DATE INFORMATION.

CONTENTS

1. OPERATION OF PAYE	3
2. EXCLUSIONS FROM PAYE	3
3. ISSUE OF FORM P45	5
4. PAYMENTS TO SERVICE COMPANIES	6
5. CONSTRUCTION INDUSTRY CERTIFICATES	7
6. OVERSEAS PRODUCTIONS	7
7. WORKERS FROM ABROAD	7
8. PAYMENTS TO OVERSEAS PERSONALITIES	8
9. COMPANY DIRECTORS	9
10. TAX TREATMENT OF EXPENSES PAYMENTS	9
11. RETURNS OF PAYMENTS MADE	9
12. SPECIAL NIC RULES FOR ENTERTAINERS	10
13. VALUE ADDED TAX	11
14. DIRECTORY	12
APPENDIX 1	13

1. OPERATION OF PAYE

- refer to guidance on hmrc website [HM Revenue & Customs: PAYE for employers](#)

2. EXCLUSIONS FROM PAYE

2.1 STAFF WORKING IN SPECIFIED SELF EMPLOYED GRADES

It is your responsibility to correctly determine the employment status of your workers.

You need not apply PAYE to payments made to non-permanent, casual or freelance staff working in the grades shown in Appendix 1 to these Guidance Notes, provided that they fulfil any specific requirements shown in the list. HMRC has reviewed the contractual and working arrangements applicable to these grades in detail and it is accepted that the terms of engagement do not normally constitute a contract of employment.

When deciding whether PAYE is to be applied you should consider only the grade in which the worker is currently engaged. Qualification for or previous engagements in a higher grade should be ignored.

Appendix 1 does not list every grade in the industry; it shows only those grades for which PAYE need not be operated. This list is always under review by HMRC and representatives of the Film & Production and TV Broadcast industry. All parties are agreed that some new grades may fall to be self-employed whereas there will be others that will be appropriate to employee status

If you have a grade that is not recognisable in Appendix 1 you can use the guidance in the hyperlink below and any additional assistance you require can be obtained from the Film & Production and TV Broadcast helplines – see the Directory on page 12 for contact numbers.

[HM Revenue & Customs: Employment status: employed or self-employed?](#)

2.2 LETTERS OF AUTHORITY

In certain circumstances where a worker has a business structure that includes a number of separate, short engagements, a worker may be regarded as self employed, even though each of his engagements, viewed in isolation, would suggest that he was an employee. Engagers are not expected to make any additional enquiries; these cases are identified by the Film & Production Industry Unit, Washington or the Television Broadcasting Unit Manchester and special letters of authority are issued to workers for production to engagers before payment is made.

Employers should only accept without question letters that contain a valid expiry date.

ONLY letters issued by Film & Production Unit, TV Broadcasting Unit or Foreign Broadcasting should be accepted.

Letters from any other HMRC Office or from Accountants must be ignored; as should Self-Assessment or any other Tax Reference Numbers provided by the worker.

There are two kinds of Letters of Authority:-

SPECIAL LETTERS OF AUTHORITY have been issued to all workers who, although not usually working in a grade listed in Appendix 1, have satisfactorily demonstrated that their overall pattern of activity amounts to self employment. In these cases, the letter authorises you to make gross payment in respect of payments for **short** engagements. In this context, 'short' means ten days or less. You should however telephone the contact number shown in the letter:-

- if the engagement is expected to last for more than ten days, or
- If there is an arrangement for the worker to be engaged regularly for short periods.

When telephoning, you should provide the worker's full name and National Insurance number and the unique serial number shown on the Special Letter of Authority, together with brief details of the engagement. We will either authorise the use of gross payment or will give additional advice on the operation of PAYE. Workers who dispute the operation of PAYE should be referred to the Film & Production Unit or the TV Broadcasting Unit.

Special Letters of Authority are not of course required where the worker is engaged in one of the self employed grades listed at Appendix 1 and fulfils the necessary criteria.

2.3 SPECIFIC OPINION LETTERS

Specific letters are occasionally issued to a small number of individuals working in a grade not normally recognised as self employed in accordance with the published list of self employed grades at Appendix 1. In those cases a worker successfully demonstrated to HMRC that self employed status may be granted for this particular engagement only.

Please remember to disregard letters from other HMRC Offices or from Accountants.

2.3 THE “SEVEN DAY” RULE

Because many employed workers in the Film, Production & TV Broadcasting industry have short engagements with a succession of different employers, the normal operation of PAYE is impractical and would in many cases result in excessive deductions of tax. The Seven-Day Rule is intended to alleviate the hardship, which might arise from such excessive deductions.

You need not apply PAYE to payments made to workers engaged for less than one week - that is, for six consecutive days or less.

The period of six consecutive days includes rest days and weekends if these fall between the first and last days of engagement. For example, if a worker is engaged for Wednesday, Thursday and Friday and for the following Monday and Tuesday, the intervening weekend must be counted and the limit of six days will be exceeded.

The Seven-Day Rule applies only to Income Tax; it does not apply to National Insurance Contributions, which must be accounted for in the normal way. Operation of the Seven-Day Rule does not change the nature of the contract and the worker remains an employee.

Except in the circumstances set out below the Seven-Day Rule applies to each engagement separately. Successive engagements should not be aggregated, nor should PAYE be applied retrospectively.

The Seven-Day Rule does NOT apply:-

- **If it is known at the time of payment that the worker is to be re-engaged and the total period of engagement (inclusive of rest days and weekends) is more than six days.**
- **If there are arrangements for the worker to be engaged frequently or at regular intervals.**

In either of the above situations PAYE should be operated in the normal way.

3. ISSUE OF FORM P45

3.1 IF TAX HAS NOT BEEN DEDUCTED UNDER PAYE

If you have not operated PAYE because:-

- the worker was engaged in a grade listed in Appendix 1, and all necessary conditions were met (see Paragraph 2.1), or
- the worker produced a valid letter of authority and you were authorised to make gross payment (see Paragraph 2.2).

You do not need to prepare a form P45, because the worker was not regarded as an employee.

If you did not operate PAYE because the engagement was covered by the

Seven-Day Rule (see Paragraph 2.3) or you engaged an Actor/ Entertainer, you should complete form P45, give Part 1A only to the worker, and destroy parts 1, 2 and 3.

4. PAYMENTS TO SERVICE COMPANIES (LOAN OUTS)

Some individuals have set up service companies or partnerships to provide the services of a single worker to production companies in circumstances where - if the worker had been engaged directly by the Film, Production or TV Broadcasting Company - a contract of employment would otherwise have existed. In the following advice, reference to a service company should be regarded as applying equally to a partnership. The use of service companies in the manner described above allows the Film, Production or TV Broadcasting Company to make payments to the service company instead of to the worker, so avoiding the deduction of PAYE or NI Contributions.

The Intermediaries legislation, more commonly referred to as IR35, seeks to ensure that what is properly employment income is taxed as such and tackles tax and National Insurance avoidance through the use of intermediaries, such as service companies.

The statutory provisions to counter such avoidance impose obligations directly upon the service company and do not affect the entitlement of the Film, Production or TV Broadcasting Company to make such payments gross.

It is not however sufficient that a service company exists; it is the duty of the Film, Production or TV Broadcasting company to satisfy itself that there is in fact a *bona fide* contract **with the service company** for the provision of the worker's services. If you have any doubt about the existence of a valid contract, payment should be made directly to the worker and the PAYE and NIC provisions should be applied in the normal way. If you fail to exercise reasonable care in this regard, you may be held liable for the deductions that ought to have been made.

If the worker's services are provided in circumstances such that if the worker had been employed directly you would have been able to make payment gross by virtue of Paragraphs

2.1 or 2.2 above, you may make gross payments to the service company without further enquiry.

In any case of dispute or difficulty, engagers or workers may obtain further advice from Film & Production Industry Unit or TV Broadcasting Unit.

Workers who seek further information about the application of the statutory provisions mentioned above in relation to their service company should be referred to:-

IR35 Customer Service Unit
HMRC
Ground Floor North
Princess House
Cliftonville Road
Northampton
NN1 5AE

Telephone: 0845 303 3535 (8.30 – 16.30 Monday – Friday)
Fax: 0845 302 3535
Email IR35@hmrc.gov.uk

The telephone and fax numbers are available for IR35 queries only. Further information about IR35 issues can be found on the HMRC website at www.hmrc.gov.uk/ir35

A copy of the disputed contract will be required, and an initial contact by telephone is recommended so that callers can be advised of any further information which may need to be provided in particular cases.

5. CONSTRUCTION INDUSTRY SCHEME

- refer to guidance on hmrc website - [HM Revenue & Customs: Construction Industry Scheme](#)

6. OVERSEAS PRODUCTIONS

- refer to guidance on hmrc website - [HM Revenue & Customs: Employee going to work abroad](#)

7. WORKERS FROM ABROAD

- refer to guidance on hmrc website - [HM Revenue & Customs: Employees coming to the UK from abroad](#)

Workers from overseas engaged in the grades listed in Appendix 1, fulfilling the criteria, may however be regarded as self-employed and should be treated in the same way as United Kingdom workers engaged in those grades.

8. PAYMENTS TO OVERSEAS PERSONALITIES

- for tax refer to guidance on hmrc website - [HM Revenue & Customs: Foreign Entertainers Unit](#)
- for National Insurance refer to guidance on hmrc website –
- [NIM33000 - Special Cases: People Going to or Coming from Abroad - Contents](#)
- [NIM33014 - Special Cases: Class 1: Workers Going to and Coming from Abroad - Reciprocal Agreement Countries - contents](#)
- [NIM33019- Special Cases: Class 1: Workers Going to and Coming from Abroad - Rest of the World \(ROW\) - contents](#)

9. COMPANY DIRECTORS

Advice should be sought from Film & Production Industry Unit or TV Broadcasting Unit before making any gross payment to a director of your company in respect of 'other work' performed for the company.

10. TAX TREATMENT OF EXPENSES PAYMENTS

- refer to guidance on hmrc website:-

[HM Revenue & Customs: 480 \(2011\) - Expenses and benefits](#)

[HM Revenue & Customs: Expenses and benefits A to Z](#)

[HM Revenue & Customs: Expenses payments](#)

[P11D - Expenses Payments and Benefits](#)

* The existing Subsistence rates shown at paragraphs 10.2.1 and 10.2.2 in the April 2011 publication can continue to be used until March 2013, these are:-

Meal Allowances

Breakfast	£6.00
Mid-day Meal	£7.00
Evening Meal	£12.00

Accommodation Allowances

London	Per night, exclusive of meals	£75.00
	Per night, inclusive of all meals	£100.00
Elsewhere	Per night, exclusive of meals	£60.00
	Per night, inclusive of all meals	£85.00

You should begin to use HMRC's Benchmark Scale Rates, links are above, with effect from April 2013.

11. RETURNS OF PAYMENTS MADE

In addition to the issue of forms P45 in the circumstances set out in Paragraph 3 above, you may be required to make returns of payments made to your workers as instructed below.

11.1 SELF-EMPLOYED WORKERS

Workers engaged in grades listed in Appendix 1 who fulfil any specific requirements shown in the list (see Paragraph 2.1 above) and workers who have produced a valid letter of authority (see Paragraph 2.2 above) are regarded as self-employed. If requested to do so you should complete a Section 16 Return for each such worker to whom you have made payments exceeding £1,000, **inclusive of any payments of expenses**, during the relevant return period. The necessary forms and instructions for their completion may be obtained from:-

HMRC
Centre for National Intelligence (CNI)
Ty Glas
Llanishen
CARDIFF
CF14 5TS
Telephone: (029) 2032 7456

11.2 EMPLOYED WORKERS COVERED BY THE SEVEN DAY RULE

Where the engagement was covered by the Seven-Day Rule, a form P14 is still required for NIC purposes, even though no tax will have been deducted. Each form P14 should show the dates of commencement and cessation, the total pay for that engagement and the appropriate NIC deductions. If you comply with the above requirements you need not complete a form P38A in respect of payments made without deduction of tax.

Please also remember to issue form P45 Part 1A on completion of each engagement covered by the Seven-Day Rule (Paragraph 3.2 above).

11.3 ACTORS/ ENTERTAINERS

A form P14 is still required for NIC purposes, even though no tax will have been deducted. Each form P14 should show the dates of commencement and cessation, the total pay for that engagement and the appropriate NIC deductions – if the actor/ entertainer is continuing after 5 April you should for administrative purposes enter '5 April' in the cessation date box.

If gross payment is in excess of £1,000 you should provide full details on the annual Section 16 Return.

12. SPECIAL NIC RULES FOR ENTERTAINERS

- refer to guidance on hmrc website - <http://www.hmrc.gov.uk/guidance/nicrules-ents.pdf>

13. VALUE ADDED TAX

Within the Film & Production & TV Broadcasting industry, HMRC accept that any VAT registration requirement will follow from the status decision made in accordance with these Guidance Notes. This means that individuals will be liable to register and account for VAT if their income exceeds the prescribed limit (or if they elect to register voluntarily) provided that

- They are engaged in grades regarded as self-employed by virtue of Paragraph 2.1 above,

or

- They hold a Special Letter of Authority as described in Paragraph 2.2 above.

The view of HMRC is that regular working for short periods is indicative of self-employment and therefore of a potential liability to register for VAT. Workers whose earnings from short period contracts exceed the registration threshold and who request a status review with a view to

obtaining a Special Letter of Authority (see Paragraph 2.2) should at the same time consider that they may be liable to register for VAT. The outcome of the review will be accepted as determining status both for Income Tax and for Value Added Tax.

Further information can be found on the HMRC website and in the HMRC Notice 700/1 '*Should I be registered for VAT?*'

This guidance does not limit the worker's right to make an application for VAT registration, nor to appeal to a Tribunal if that application is refused. Any queries about VAT can be dealt with by the VAT Excise and Customs Duties Helpline on 0845 010 9000 or 0845 000 0200 for those with hearing difficulties or 0845 010 0300 for those who wish to speak to someone in Welsh.

14. DIRECTORY

General PAYE & Self Assessment enquiries in the Film, Production & TV Broadcast Industry should in the first instance be made to –

HMRC Contact Centre telephone number 0845 300 0627

All other enquiries, including, actors, 7 Day Rule, employer expenses, employment status of grades, special letters or dispensations in the Film & Production Industry should be made to –

Film & Production Unit
Floor 2
Weardale House
Washington
Tyne & Wear
NE37 1LW

Telephone: 0191 419 8800
Fax: 0191 419 8782
Email a.filmproductionunitmailbox@hmrc.gsi.gov.uk

Employment status queries about workers engaged by Television Broadcasting Companies should be addressed to –

TV Broadcasting Unit
4th Floor
Trinity Bridge House
2 Dearmans Place
SALFORD
M3 5BH

Telephone: (0161) 261 3254/3255/3691
Fax: (0161) 261 3197

Enquiries about workers engaged by Foreign Broadcasting Companies should be addressed to –

Specialist Employer Compliance
Grayfield House
5 Bankhead Avenue
Edinburgh
EH4 7DL

Telephone 0131 453 8780
Fax 0131 453 8806

APPENDIX 1

LIST OF ACCEPTED SELF EMPLOYED GRADES

IMPORTANT NOTES

1. SCOPE

This list applies to all sectors of the Film & Production Industry and to Television Broadcasting.

2. MAXIMUM DURATION OF ENGAGEMENT

In certain circumstances the status of a worker may be influenced by the duration of an engagement. Workers in grades marked with an asterisk* in the following list may be regarded as self-employed provided that they are engaged:-

- for a one-off production such as a feature film or a single drama or documentary, **or** *(if the worker is to be engaged on a separate production following the completion of the one off production then where this is known at the outset of the second production PAYE should be considered from the commencement of the second production. If this happens after a break, where it can be shown that the worker was seeking or worked elsewhere then the worker can be treated as self employed. Note – a break is a natural break rather than a contrived one such as Christmas holiday, annual vacation.)*
- for less than 9 months on a series or a specific strand of a programme. *(if the worker is engaged for 9 months on a series and a second series is commissioned then as the series are linked the worker can continue to be treated as self employed on the second series.)*

In exceptional circumstances the period of 9 months may be extended if specific authority is sought from Film & Production or TV Broadcasting Unit.

Workers in grades not marked with an asterisk may be regarded as self-employed regardless of the length of the engagement, **provided that they fulfil the necessary criteria.**

3. ASSISTANTS

Assistant grades are **NOT** included unless specifically identified in the list.

4. OTHER GRADES

Payments to workers in grades not shown in the following list should be taxed under PAYE (except where the Seven Day Rule applies) and should be subjected to Class 1 National Insurance Contributions.

Remember that the Seven Day Rule does not apply to National Insurance Contributions!

5. DEFINITIONS

5.1 PREMISES PROVIDED BY THE ENGAGER

These embrace studios, locations or any other facilities provided by or at the direct expense of the engager, whether or not the engager is occupier of those premises.

5.2 SUBSTANTIAL PROVISION OF MATERIALS/EQUIPMENT

This means the provision of major items which play an important and fundamental role in the work of the grade in question and which are of significant value, such provision being an integral requirement of the contract of engagement. It does **not** include tools of the trade (see below). The significance of the provision of equipment in determining tax status is the financial risk which such provision entails. It follows that in general equipment must be owned by, or at the permanent disposal of the worker. Provision of hired equipment, whether or not hired in the worker's name, is relevant only if obtained entirely independently of the engager. Such provision should be disregarded if the financial risk is effectively underwritten by the engager. If a worker is treated as self-employed by virtue of the substantial provision of equipment, the engager must retain full details of the equipment provided for production to HMRC on request.

5.3 TOOLS OF THE TRADE

It is customary for most craftsmen to provide their own tools, whether engaged as employees or as self-employed contractors. Such tools should be disregarded in considering the value of equipment provided, even though the contents of a joiner's or electrician's toolbox may have substantial intrinsic value.

5.4 PROVISION OF FACILITIES BY WORKER

This means that the work is performed mainly away from the engagers premises and/or that the worker provides office equipment, other relevant equipment and the necessary space to facilitate the relevant work activities.

5.5 WORK OF LOCATION MANAGER

Completes preliminary planning, arranging accommodation, setting the stage, restoring the site to original condition and within this role should provide a complete office service and may hire staff and equipment.

ADVANCE RIGGER	Where the contract requires substantial provision of equipment (See Note 5.2).
* ANIMAL HANDLER	
* ANIMATION DIRECTOR	
* ANIMATION PRODUCTION CO-ORDINATOR	
ANIMATOR	Where the work is performed other than on premises provided by the engager and the contract requires substantial provision of equipment (See Note 5.1 & 5.2)
* ANIMATRONIC MODEL DESIGNER	
ARCHIVE RESEARCHER	Where work is performed other than on premises provided by the engager (See Note 5.1)
* ART DIRECTOR	
ASSISTANT ART DIRECTOR	Where the work is performed other than on premises provided by the engager (See Note 5.1)
ASSISTANT COSTUME DESIGNER	Where the work is performed other than on premises provided by the engager or the contract requires substantial provision of materials (See Note 5.1 & 5.2)
* ASSOCIATE PRODUCER	Except where engaged primarily for general research
* AUDITIONER	
BACKGROUND ARTIST	Where the work is performed other than on premises provided by the engager (See Note 5.1)
CAMERA OPERATOR	Where the contract requires substantial provision of equipment (See Note 5.2)
* CASTING DIRECTOR	
* CHAPERONE/TUTOR	
* CHOREOGRAPHER	
* COMPOSER	
CONSTRUCTION MANAGER	Where the contract requires substantial provision of equipment (See Note 5.2)
CONTINUITY	Where script breakdown is an integral part of the contract
CONTRIBUTOR	Where payment is made on a per contribution basis.
* CO PRODUCER	
COSTUME DESIGNER COSTUME SUPERVISOR	Where the work is performed other than on premises provided by the engager or the contract requires substantial provision of materials (See Note 5.1 & 5.2)
* CRICKET SCORER	

DIGITAL SET DESIGNER	Where work performed other than on premises provided by the engager (See Note 5.1)
* DIRECTOR	
* DIRECTOR OF PHOTOGRAPHY	
DRESSMAKER	Where the work is performed other than on the premises provided by the engager (See Note 5.1)
DRIVER	Where the contract requires the driver to provide his own vehicle
* EDITOR	
* EXECUTIVE PRODUCER	
* FIGHT ARRANGER	
* FILM STYLIST	
* FIRST ASSISTANT DIRECTOR	
FOLEY ARTIST	Where the contract requires substantial provision of equipment (See Note 5.2)
GAFFER	Where the contract requires substantial provision of equipment (See Note 5.2)
GRAPHIC ARTIST	Where the work is performed other than on the premises provided by the engager (See Note 5.1)
GRAPHIC DESIGNER	Where the work is performed other than on the premises provided by the engager (See Note 5.1)
GRIP (Including KEY GRIP)	Where the contract requires substantial provision of equipment (See Note 5.2)
HAIRDRESSER	Where the contract requires substantial provision of equipment (including wigs), or 50% or more of the work is performed other than on premises provided by the engager (See Note 5.2 & 5.1)
* HEAD OF ART DEPARTMENT	
HEAD OF DEPARTMENT RIGGER	Where the contract requires substantial provision of equipment (See Note 5.2)
LANGUGAGE ASSESSOR	Where used on an occasional basis to check style and delivery of foreign language broadcasts
LETTERING ARTIST	Where the work is performed other than on premises provided by the engager (See Note 5.1)
LETTERING DESIGNER	Where the work is performed other than on premises provided by the engager (See Note 5.1)
LIGHTING CAMERAPERSON	Where responsible for designing lighting or photography
LIGHTING DIRECTOR	Where responsible for designing lighting or photography
* LINE PRODUCER	
LOCATION MANAGER	See Note 5.5
MAKE-UP ARTIST	Where the contract requires provision of a

	standard make-up kit by the worker, or 50% or more is performed other than on premises provided by the engager (See Note 5.1)
* MATRON	
MODEL CAMERA	Where the contract requires substantial provision of equipment (See Note 5.2)
MODEL DESIGNER	Where the engagement requires the provision of facilities and equipment/materials by the individual (See Note 5)
MODEL MAKER	Where the engagement requires the provision of facilities and equipment/materials by the individual (See Note 5.2 & 5.4)
* MODELLER	
MUSICAL ARRANGER	Where the work is performed other than on premises provided by the engager (See Note 5.1)
* MUSICAL ASSOCIATE	
MUSICAL COPYIST	Where the work is performed other than on premises provided by the engager (See Note 5.1)
* MUSICAL DIRECTOR	
* MUSICAL SCORE READER	
* NURSE	
* PHOTOGRAPHIC STYLIST	
* POST PRODUCTION SUPERVISOR	
* PRODUCER	
PRODUCTION ACCOUNTANT	Where the contract requires provision of relevant facilities by the worker (See Note 5.4)
PRODUCTION ASSISTANT	Where script breakdown is an integral part of the contract
* PRODUCTION BUYER	
* PRODUCTION DESIGNER	
* PRODUCTION MANAGER	
* PRODUCTION SUPERVISOR	
PROPERTY MASTER	Where the contract requires substantial provision of equipment (including props) (See Note 5.2)
PROPERTY HAND	Where the contract requires substantial provision of equipment (including props) (See Note 5.2)
PROVIDER OF OCCASIONAL INFORMATION (including LEGMEN)	Embraces tip-offs, racing tips, news, sports news and similar information
* PUBLICIST	
SCENIC ARTIST	Where 50% or more of the work is performed other than on the premises provided by the engager (See Note 5.1)
SCENIC DESIGNER	Where 50% or more of the work is performed other than on premises provided by the engager (See Note 5.1)
SCRIPT READER	Where the work is performed other than on

	premises provided by the engager (See Note 5.1)
SCRIPT SUPERVISOR	Where script breakdown is an integral part of the contract
* SCRIPTWRITER	Excluding reporting scripts
* SCULPTOR	
* SENIOR FLOOR MANAGER	
* SENIOR SPECIAL EFFECTS TECHNICIAN	
SET DECORATOR	Where the contract requires set design performed other than on premises provided by the engager (See Note 5.1)
SET DRESSER	Where the contract requires set design performed other than on premises provided by the engager (See Note 5.1).
SOUND MAINTENANCE ENGINEER	Where the contract requires substantial provision of equipment (See Note 5.2)
SOUND MIXER	Where the contract requires substantial provision of equipment (See Note 5)
SOUND RECORDIST	Where the contract requires substantial provision of equipment (See Note 5.2)
SPECIAL EFFECTS SUPERVISOR	Where the contract requires provision of necessary equipment by the worker (See Note 5.2)
SPECIAL EFFECTS WIREPERSON	Where the contract requires provision of substantial equipment by the worker (See Note 5.2)
SPECIALIST RESEARCHER	Where the worker has either an existing profession outside of the Film Industry (Academic, Legal Adviser, Doctor, etc) or specialist knowledge of the programme content to be researched and the worker is engaged for a specific project and is not a regular contributor
* SPORT STATISTICIAN	
STAGE MANAGER	Where the contract requires provision of equipment (including props) (See Note 5.2)
STILLS PHOTOGRAPHER	Where the contract requires provision of all cameras by the worker
* STORYWRITER	Excluding news reporting
STORYBOARD ARTIST	Where the work is performed other than on premises provided by the engager (See Note 5.1)
* STYLISTS	Film or photographic styling
TRANSCRIPT TYPIST	Where the work is performed other than on premises provided by the engager (See Note 5.1)
TRANSLATOR	Where the work is performed other than on premises provided by the engager (See Note 5.1)
TRANSPORT MANAGER	Where the worker provides vehicles

*** TUTOR**

UNIT MANAGER	Where the contract requires provision of facilities by the worker (See Note 5.4)
VIDEO TECHNICIAN	Where the contract requires substantial provision of equipment (See Note 5)
WARDROBE(INCLUDES WARDROBE SUPERVISOR AND STYLIST)	Where the work is performed other than on the premises provided by the engager or the contract requires substantial provision of materials (See Note 5.1 & 5.2)
* WARM UP	
WIGMAKER	Where the work is performed other than on premises provided by the engager (See Note 5.1)
WIREPERSON	Where the contract requires provision of necessary equipment by the worker
WRITER	Excluding reporter