

Ref: FOI2026-013

05 May 2026

Dear [REDACTED],

We refer to your request for the following information:

*"On 06 April 2026 Government introduced new umbrella tax legislation in Finance Act 2026, under Chapter 11 ITEPA 2003*

*<https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.gov.uk%2Fhmrc-internal-manuals%2Femployment-status-manual%2Fesm2405&data=05%7C02%7CInformation.Requests%40awe.co.uk%7Ceb334abcd39445102a708de9499be78%7C72654b74be024361a62716b132e3fdd0%7C0%7C0%7C639111588450974887%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMilslkFOljo1TWVpbGlldUIjoyfQ%3D%3D%7C60000%7C%7C%7C&sdata=b2tmANFe%2BIMr%2FfDDIM5P5SV34iswINUKHrseXjzPFq0%3D&reserved=0>*

*Also, see Finance Act 2026, Clause 24: Umbrella Companies:*

*<https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.legislation.gov.uk%2Fukpga%2F2026%2F11%2Fenacted&data=05%7C02%7CInformation.Requests%40awe.co.uk%7Ceb334abcd39445102a708de9499be78%7C72654b74be024361a62716b132e3fdd0%7C0%7C0%7C639111588451036044%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMilslkFOljo1TWVpbGlldUIjoyfQ%3D%3D%7C60000%7C%7C%7C&sdata=1ilrQYtthRJ4vQq8r7zt%2B74VZph0yIN25%2F3vUZCzpJA%3D&reserved=0>*

*I am interested in obtaining a copy of your internal guidelines being used when on hiring flexible work-ers, where the new umbrella rules might apply.*

*Please can you:*

- 1. send me a copy of your internal guidelines used for any internal guidance, 2. send me any policies you use surrounding the new legislation.*
- 3. send me any documents you use to explain your policies to recruitment agencies who supply workers to you that may use umbrella companies."*

Your request has been handled as a request for information under the Freedom of Information Act 2000 (the Act).

A search has been carried out to locate the information you requested and we can confirm that AWE has not been able to locate any relevant information.

Under Section 16 of the FOI Act (advice and assistance) you might find it helpful to note that AWE do not hold any internal guidelines and policies relating to umbrella tax legislation as this is managed by third party recruitment agencies.

Please remember to quote the reference number above in any future communications. If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you are unhappy with the way your request has been handled you have a right to request an internal review within 40 days of receiving this letter, by writing to [information.requests@awe.co.uk](mailto:information.requests@awe.co.uk) or our postal address: Information Requests Team, AWE Aldermaston, Reading, RG7 4PR. If you are still unhappy after an internal review has been completed, under the provisions of Section 50 of the Freedom of Information Act 2000 you have the right to take your complaint to the Information Commissioner's Office. Please note the Commissioner will generally not consider a complaint until you have exhausted AWE's internal complaints process.

Yours sincerely,

AWE Information Requests Team