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# Off-payroll working rules reform – April 2020

## Implementation Review

# Agenda

- Background
- Review
- Ongoing education and support
- Preparation for 2020 reform
- Further support
- Next steps



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# Background

- Intermediaries legislation (IR35) introduced in 2000
- Public sector reform introduced in 2017 following a number of consultations over two years
- Following further consultations, Chancellor announced at Budget 2018 the intent to extend similar rules beyond public sector from April 2020
- Technical consultation on the reform held between March and May 2019
- Draft legislation published in July 2019
- Published GOV.UK guidance in August 2019



# Review

On 7 January, FST announced a review looking at how the changes will be implemented.

The review will:

- Gather evidence on your experiences so far of implementing the off-payroll working changes
- Determine if any further steps can be taken to ensure the smooth and successful implementation of the changes, which are due to come into force in April 2020.



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# Ongoing education and support

Enhanced the Check Employment Status for Tax (CEST) service

Delivered targeted education and support to customers

In parallel to the review, HMRC will be continuing education and support activities for customers. This includes:

- one-to-one engagement
- webinars and workshops
- targeted communications and support for customers, and their representatives
- updated ESM guidance



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# Preparation for 2020 reform

We want to understand your / your clients' experience of getting ready for the 2020 reform:

- How are you preparing for the upcoming changes?
- What support have you had? What did you find helpful?
- How are you talking to contractors about the upcoming reform?
- What challenges have you faced?



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# Further support

We want to understand what further support would help you to improve your readiness:

- Would further guidance help you get ready for these changes?
- Do you need any additional help to implement these changes?
- What more can HMRC do to support harder to reach groups?



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## Next steps

- HMRC will continue its customer education and support activities
- The review outcomes will be published by mid-February
- Reform due to take effect from 6 April 2020



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