



House of Commons
Committee of Public Accounts

Lessons from implementing IR35 reforms

Second Report of Session 2022–23

*Report, together with formal minutes relating
to the report*

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The Committee of Public Accounts

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Summary

In 2017, the government reformed the tax rules for off-payroll working in the public sector (commonly known as IR35). The reforms made central government departments responsible for assessing the tax status of their contractors in order to address tax avoidance. In 2020–21, it became clear that many central government departments had struggled to comply with the reforms and therefore owed or expected to owe HM Revenue & Customs (HMRC) £263 million in back-taxes in 2020–21. Such widespread non-compliance is not acceptable, particularly as government bodies should be best placed to understand the rules and communicate with HMRC. However, the compliance issues were also compounded as HMRC rushed implementation of the reforms; provided poor guidance; and public bodies struggled with its tool to assess status.

Many public bodies report that the reforms have caused problems for them recruiting contractors due to rising pay rates. As the reforms now affect the private and third sectors, it is worrying that HMRC has so far done little to understand the wider impact of the reforms on workers or labour markets or investigated whether any sectors are particularly affected. Some contractors report that, to avoid perceived risks of failing to comply, their clients are changing hiring practices, such as no longer engaging workers through personal service companies. HMRC is unconvinced by such evidence, but has not conducted its own research with contractors. The lack of data has made it difficult to disaggregate the direct impact of the reforms from other labour trends such as the effects of EU Exit and the COVID-19 pandemic. Furthermore, HMRC underestimated the additional costs of implementing the reforms to hiring organisations.

While the reforms appear to be bringing in more tax revenue, it is also clear that structural problems remain with the way IR35 operates in practice. Hiring organisations cannot always get all the information needed to accurately assess a worker's status, and it is too difficult for workers to challenge incorrect determinations as there is no independent appeals process. A lack of good data and legislative provisions in cases of non-compliance has also meant that HMRC ends up taxing the same income twice. This is of particular concern in the public sector where—if workers or their personal service companies reclaim the taxes they already paid—the government could end up subsidising private sector contractors for all of their tax. HMRC needs to demonstrate the system can operate effectively and fairly in the real world, and investigate whether the costs and unintended consequences are proportionate to the additional tax revenue which the reforms raise.

Introduction

The government originally introduced the IR35 off-payroll working rules in April 2000, with the objective to prevent tax avoidance by ‘disguised employees’. These are people who do the same job in the same manner as an employee but avoid income tax and National Insurance contributions (NICs) by providing services through an intermediary such as a personal service company (PSC). The legislation therefore introduced a requirement for workers engaged through intermediaries to assess their employment status for tax purposes. If they are deemed to be a ‘disguised employee’ they will be subject to income tax and NICs at source in the same way as regular employees.

However, HMRC found that adherence to these rules was low despite government efforts to improve compliance between 2007 and 2015. In 2016, HMRC estimated that only 10% of PSCs were applying the IR35 rules correctly, costing the exchequer £440 million in the 2016–17 financial year. To improve compliance, the government introduced reforms that shifted responsibility for making status determinations from the worker to the hiring body, which also became liable for any unpaid tax where it had failed to comply. These reforms initially applied to the public sector from April 2017 (affecting around 50,000 PSCs) and were extended to include the private and third sectors in April 2021 (affecting an estimated 180,000 further PSCs).

Conclusions and recommendations

1. **High levels of non-compliance in central government reflect poor implementation by HMRC and other government bodies.** Central government is spending hundreds of millions of pounds to cover tax owed for individuals wrongly assessed as self-employed. Government departments and agencies owed, or expected to owe, HMRC £263 million in 2020–21 due to incorrect administration of the rules. This is not acceptable considering government departments should be in a good place to understand the rules and communicate with HMRC. However, mistakes were likely as the reforms were rushed in by HMRC and public bodies were given little time to prepare—in particular, they had only two months or less with HMRC’s new guidance and tools before the new rules came into effect. There were also problems with the guidance and Check Employment Status for Tax (CEST) tool that HMRC provided. Some questions within CEST were difficult to interpret correctly, and the guidance was long, too general in scope and not integrated into CEST itself. Employment status is a challenging area to get right, and we are concerned that non-compliance in the public sector may be much more widespread than the instances HMRC has identified so far.

Recommendation: *HMRC should develop robust estimates of non-compliance for the public sector as a whole and use this to identify areas where it can reduce the inherent challenge of complying with the reforms, for example by improving its guidance and tools. It should adopt a similar approach for the private sector as the reforms bed in and write to us with an update in six months’ time.*

2. **We are concerned that it is too difficult for workers to challenge incorrect status determinations.** The absence of a clear definition of self-employment, and limited access to relevant personal information for each contractor, can make it challenging for hiring organisations to make status determinations confidently. Hiring organisations can face significant financial consequences if they incorrectly assess someone as self-employed, and this risk may affect their determinations. Workers can challenge decisions with the hiring organisation, but they have no independent route to appeal. The hirer must respond formally to an appeal from a contractor within 45 days. However, if they do not change the status, the worker has no further recourse other than to seek a refund from HMRC by completing their self-assessment return on a self-employed basis. It is unclear how effectively these routes operate in practice and the extent to which they are used, because HMRC does not monitor this.

Recommendation: *HMRC should ensure there is a fast and independent process for contractors to resolve disputes over status determinations. As part of this, it should assess the extent to which workers are using existing appeals routes, and how well they are working.*

3. **HMRC is not doing enough to understand the impact of the reforms on workers and labour markets.** The complexity of the rules, and the perceived risk to hiring organisations of failing to comply with them, may lead to changes in behaviour by both workers and hirers. In some cases, contractors have reported that their last clients had stopped all use of PSCs, while some contractors have increased their rates or avoided work if it is within scope of the IR35 rules. Such behavioural impacts

could have knock-on consequences for workers and labour markets, such as loss of work or ability to work flexibly. HMRC has not carried out research into these types of wider impacts, and it is not convinced by evidence provided by others even where this indicates there may be significant issues. HMRC is also too dismissive where a significant minority of people and businesses report being adversely affected.

Recommendation: *HMRC should conduct and publish specific research into the impacts of the IR35 reforms on contractors and labour markets, to check it is being applied as intended and not adversely affecting employment opportunities.*

4. **We are not confident that HMRC works proactively to establish whether any sectors have been affected disproportionately by the reforms and why.** Issues in UK supply chains have been widely reported in recent months, for example in fuel and groceries. It is unclear to what extent the IR35 changes may have contributed to these by affecting hiring practices or decisions by contractors in key parts of the workforce. Particular concerns around difficulties in implementing the rules have also been raised by contractors in the broadcasting and IT sectors, and these issues may be compounded in areas that have seen changes to more flexible and ad-hoc working practices in recent years. We do not have confidence that HMRC is identifying which sectors may be disproportionately affected, nor that it is working proactively with affected sectors to understand what issues they are facing and how these might be addressed.

Recommendation: *HMRC should proactively identify and work with sectors that have been particularly affected to understand the challenges, establish how to address them and make it easier to comply. HMRC should write to us with an update in six months with the outcome of this public engagement.*

5. **HMRC has not made a robust assessment of the additional costs of implementing the reforms.** HMRC states that the IR35 reforms increased tax revenues by increasing the number of people employed for tax purposes, but it is unclear to what extent employment patterns have been affected by other factors. EU Exit, the COVID-19 pandemic and other changes in government to reduce use of contractors mean HMRC cannot be certain to what extent the increase is due to the reforms. There is also not a complete picture of the costs of the reforms against which the benefits could be compared. The government introduced the reforms because it considered it too costly for HMRC to oversee an effective compliance regime with each individual PSC. HMRC also concluded that hiring organisations could administer the rules for less cost than PSCs doing it themselves. However, HMRC's modelling of the cost to hiring organisations works out at just £35 a year per PSC, based on a theoretical minimum needed to comply. HMRC does not know what it actually costs all parts of the labour supply chain to administer the reforms in practice.

Recommendation: *In light of actual experience, HMRC should produce and present to Parliament a cost-benefit analysis of the reforms that reflects the actual costs of compliance to HMRC itself, hiring organisations, workers, and others in the supply chain.*

6. **Despite years of reforming the IR35 rules, there are still structural problems with how they work in practice.** The IR35 rules do not work well with the realities

of contracting, both in determining workers' tax status and in resolving issues when mistakes have been made. For example, hiring organisations are now responsible for assessing tax status, but may not have access to all the information necessary to assess the totality of a worker's income and other work. While HMRC interprets IR35 as applying to individual engagements, recent court cases have focused more on a worker's business in the round. The legal framework and realities of contracting also make it difficult to correct errors if HMRC later finds a hiring organisation to be non-compliant. Hirers often lack the data on affected workers that HMRC would need to work out their actual tax position. Furthermore, the legislative framework does not allow HMRC to offset liabilities against taxes already paid, meaning it collects tax twice on the same income and workers become able to reclaim all the tax they paid. Ironically, the public sector may end up paying all the tax on workers it incorrectly assessed as self-employed. This position does not look sustainable and risks being more costly to all parties the longer it goes on.

Recommendation: *HMRC should review how the system is working and whether it can be made more efficient and effective. In particular, it should develop solutions to address problems with how the IR35 rules work in practice, including ensuring that:*

- *HMRC has the data it needs to accurately reflect each worker's tax position in cases of non-compliance; and*
- *HMRC does not end up taxing the same income twice, or unwittingly contributing to workers not paying their fair share in tax.*

1 How the IR35 reforms work in practice

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from HM Revenue & Customs (HMRC) regarding the implementation of off-payroll working tax rules, known as IR35.¹

2. The government originally introduced the IR35 off-payroll working rules in April 2000, with the objective to prevent tax avoidance by ‘disguised employees’. These are people who do the same job in the same manner as an employee but avoid income tax and National Insurance contributions (NICs) by providing services through an intermediary such as a personal service company (PSC). The government introduced the rules in response to concerns that many contractors were using these arrangements—often encouraged by their clients—purely for the purpose of avoiding tax, due to higher tax rates for employees than for companies or the self-employed. The 2000 legislation therefore introduced a requirement for workers engaged through intermediaries to assess their employment status for tax purposes. If they are deemed to be a ‘disguised employee’ they will be subject to income tax and NICs at source in the same way as regular employees.²

3. However, HMRC found that adherence to these rules was low despite government efforts to improve compliance between 2007 and 2015. In 2016, HMRC estimated that only 10% of PSCs were applying the IR35 rules correctly, costing the exchequer £440 million in the 2016–17 financial year. HMRC identified that needing to examine each PSC for each engagement meant it could never successfully assure overall compliance, meaning limited incentives for contractors and their PSCs to comply.³

4. To improve compliance, the government introduced reforms that shifted responsibility for making status determinations from the worker to the hiring body, which also became liable for any unpaid tax where it had failed to comply. These reforms initially applied to hiring organisations in the public sector from April 2017, which HMRC estimates affected around 50,000 PSCs. The government later extended the reforms to the private and third sectors in April 2021, affecting an estimated 180,000 further PSCs.⁴

Compliance by public bodies

5. Government departments and agencies owed or expected to owe a total of £263 million in back-taxes to HMRC in 2020–21 because HMRC found that they had not administered the reforms correctly.⁵ Government departments should have been in a good place to understand the rules and communicate with HMRC, but HMRC told us they struggled more than other public sector organisations as key personnel did not understand the contractual framework underlying how they hired contractors. For example, they were incorrectly judging that contractors could always provide a substitute to do their work, which was not the case.⁶

6. HMRC told us it provided a wide range of support to public bodies before and after implementation of the reforms, beginning in 2015 and intensifying in 2016 and 2017, to

1 C&AG’s Report, Investigation into the implementation of IR35 tax reforms, 2021–22, HC 1103, 10 February 2022

2 C&AG’s Report, paras 1.5, 1.7–1.8

3 Qq 70, 80; C&AG’s Report, paras 1.10–1.11

4 C&AG’s Report, paras 3–4

5 Q11; C&AG’s Report, para 16

6 Qq 11–12

help ensure the public sector was ready.⁷ However, it made new guidance and tools, aimed at helping public bodies implement the new rules in practice, available only two months or less before the reforms took effect.⁸ There were also problems with the guidance and Check Employment Status for Tax (CEST) tool that HMRC provided. Some questions within CEST were difficult to interpret correctly, and the guidance was long, too general in scope and not integrated into CEST itself.⁹ HMRC told us the limited time available to public bodies was the result of a ministerial decision to protect the Exchequer, and that giving public bodies more time to comply may have meant the systemic problems with compliance took longer to find.¹⁰

7. We asked HMRC what level of non-compliance it expected there to be in smaller public bodies, and whether well-resourced departments struggling to comply is a worrying sign for the reforms more generally. HMRC suggested that smaller organisations may be better placed to comply, if key personnel involved in compliance are closer to the hiring parts of the organisation.¹¹ However, HMRC also acknowledged that its compliance efforts had mainly been focused on government departments so far, after identifying a higher chance of compliance problems in its early risk assessments, compared with other public bodies.¹²

The ability of workers to appeal incorrect status determinations

8. The absence of a clear definition of self-employment, and limited access to relevant personal information for each contractor, can make it challenging for hiring organisations to make status determinations confidently.¹³ Hiring organisations can face significant financial consequences if they incorrectly assess someone as self-employed, and this risk may affect their determinations.¹⁴

9. Since 2021, individuals have had the statutory right to raise a dispute with their hirer if they disagree with their status determination, and the hiring organisation must respond formally within 45 days. If both parties continue to disagree, the worker does not have an independent route for further appeal, but can seek a refund from HMRC by completing their self-assessment return with what they believe to be the correct tax treatment. There is no route for individuals to appeal past this point.¹⁵

10. We asked HMRC to what extent it considered that hiring organisations were treating workers unfairly, for example by using ‘blanket assessments’ instead of assessing workers on a case-by-case basis. HMRC told us it had seen limited evidence of blanket assessments, and that around 500 workers had contacted them because they believe they have not been treated correctly.¹⁶ HMRC considers these reports when assessing risk of error and non-compliance by hiring organisation, and told us it would be unable to tell us the outcome

7 Q13
 8 Q28; C&AG’s report, para 10
 9 C&AG’s report, para 11
 10 Qq 28, 31
 11 Qq 14, 16, 18–19
 12 Q18
 13 C&AG’s Report, para 3.8
 14 C&AG’s Report, para 3.4
 15 Q22; C&AG’s Report, para 3.6
 16 Qq 40, 43

of these cases until it has completed its follow-up work.¹⁷ HMRC also explained that an individual raising concerns may have to wait months or years for a resolution depending on the complexity of the case and the cooperation of the parties involved.¹⁸

Structural problems with the way the rules work

11. Evidence received from stakeholders indicated that many of the challenges with IR35 stem from underlying issues in tax administration.¹⁹ HMRC told us that it would be simpler and more straightforward to administer the tax system if tax liabilities of employed and self-employed were aligned, but that this is ultimately a matter for Ministers and Parliament.²⁰ Nevertheless, we examined whether there are structural problems with how the rules work in practice.

12. The IR35 reforms made hiring organisations responsible for determining a contractor's tax status.²¹ HMRC told us it interprets IR35 as applying to individual engagements, but that courts have not always taken the same approach. In particular, recent court rulings suggest that it may be necessary to consider a contractors' work portfolio and income in the round, rather than on an engagement-by-engagement basis. If so, it is hard to see how a hiring organisation can realistically have all the information it would need to do this better than the workers themselves.²²

13. The realities of contracting also mean that hiring organisations will likely not have the data required to identify and correct mistakes when workers have been incorrectly engaged on a self-employed basis. In particular, the hirer would not normally collect a worker's National Insurance number if they are self-employed. However, if HMRC later judges that the worker should have been treated as employed, it needs the National Insurance number to identify their actual tax position. This means that when HMRC finds workers have been misclassified, it normally lacks the data to accurately calculate the additional taxes owed.²³

14. Furthermore, the current legal framework does not let HMRC offset liabilities for non-compliance against any taxes already paid by workers and their PSCs.²⁴ In law, HMRC must collect the full taxes that should originally have been paid from the hiring organisation. This means that HMRC collects tax twice on the same income, and that workers become able to reclaim all the taxes they already paid without needing to compensate the hiring organisation.²⁵ Ironically, the public sector may therefore end up paying all the tax on workers it incorrectly assessed as self-employed. HMRC does not know how much this is happening, or to what extent it means the public sector is effectively subsidising private contractors.²⁶ One tax advice firm told us that this issue has been raised with HMRC for some time, but HMRC has no current plans to address it.²⁷

17 Qq 44–45

18 Qq 46, 48

19 ICAEW written evidence dated 11 February 2022

20 Q55

21 Q22

22 Qq 62, 64

23 Q56; C&AG's Report, paras 4.12–4.13

24 Q15

25 C&AG's report, paras 4.13–4.14

26 Qq 15, 17

27 Contractor Calculator written evidence dated 12 February 2022; C&AG's report, para 19

2 Understanding the impacts of the IR35 reforms

The impact of the reforms on workers and labour markets

15. The complexity of the rules, and the perceived risk to hiring organisations of failing to comply with them, could lead to changes in behaviour by both workers and hirers. For example, while firms must assess each role individually and not make blanket assessments, they are perfectly within their rights to mitigate risks by reducing their use of off-payroll workers in the first place.²⁸ These forms of behavioural impacts could have knock-on consequences for workers and labour markets, such as loss of work or ability to work flexibly.²⁹

16. Stakeholders have for some time reported that risk-averseness of hiring organisations could result in a decision to stop engaging freelance contractors.³⁰ More recently, surveys conducted by organisations that represent or provide tax advice to contractors have found substantial numbers of contractors reporting that their last clients either completely ceased using PSCs or made a blanket determination that all off-payroll workers should be employed for tax purposes.³¹ HMRC's own research into the experience of public bodies has also found that significant minorities of hiring organisations had experienced difficulties filling vacancies, or had seen contractors increasing their fee rates.³²

17. HMRC has not carried out research into these types of wider impacts from the perspective of workers, and is not convinced by evidence provided by others even where this indicates there may be significant issues.³³ In its own research, HMRC has also presented the reforms as a success despite consistently finding that significant minorities of people and businesses have been adversely affected. For example, in HMRC's latest research into the impacts of the reforms impacts on public bodies, 19% of 'sites' (a single location of an organisation that administers its own payroll) and 34% of 'central bodies' (bodies providing payroll services for multiple locations or organisations) reported that they had found it more difficult to fill contractor vacancies since April 2017.³⁴ When reporting its findings, HMRC focuses on the experience of the majority rather than the problems faced by the large minority.³⁵

Understanding which sectors have been particularly affected

18. In addition to understanding the impact of the reforms on the economy and workforce as a whole, it is also important to establish whether any sectors have been disproportionately affected and what additional guidance or support may be needed. For example, issues in UK supply chains have been widely reported in recent months, such as

28 Q40

29 C&AG's Report, paras 3.7, 5.13

30 C&AG's Report, para 3.4; House of Lords Economic Affairs Committee Finance Bill Sub-Committee Off-Payroll working: treating people fairly, 1st Report of Session 2019–21, HL Paper 50, 27 April 2020

31 Q40; C&AG's Report, para 3.7

32 C&AG's Report, para 3.9

33 Qq 40–41, 76

34 HMRC, Long term effects of the Off-Payroll working rules reform for public sector organisations, February 2022, para 1.35

35 Q75

in fuel and groceries. There are particular concerns among IT contractors that they are missing out on contracts as a result of engagers wanting to avoid the process of assessing them for their IR35 status, and in some cases hiring overseas where the rules do not apply.³⁶ There have also been concerns raised in the broadcasting sector, and we reported in April 2019 on problems the BBC faced implementing the reforms.³⁷

19. It is not yet clear to what extent the IR35 changes may have contributed to these issues by affecting hiring practices and decisions made by contractors in key parts of the workforce.³⁸ HMRC believes that the reforms are unlikely to have had a material impact on the flexibility of the labour market but acknowledges that it does not yet have evidence on this, and its research has not examined whether there are particular issues in particular sectors.³⁹ Stakeholders have reported that HMRC could do more to work with different sectors to understand the challenges they face, help develop more specific guidance and ensure that its CEST tool works equally well regardless of sector and role.⁴⁰ HMRC told us of the ways it engages with stakeholders to monitor developments, particularly through its IR35 Forum. But there remain questions for how well HMRC can keep up with rapidly emerging and changing sectors, particularly in areas that have seen changes to more flexible and ad-hoc working practices in recent years.⁴¹

Assessing total costs and benefits of the reforms

20. HMRC states that the IR35 reforms increased tax revenues by increasing the numbers of workers deemed to be employed for tax purpose. It has estimated that there was a net increase in tax revenue of £250 million during the first year of the reform, and an additional 50,000 individuals put on payroll during the first two years.⁴² HMRC told us that the estimated increase in yield was £275 million in the second year.⁴³ HMRC told us it is confident that it can attribute the increase to the reforms in the short term.⁴⁴ However, it is difficult to disentangle the impacts of the reform from other factors that may have affected employment patterns. EU Exit, the COVID-19 pandemic and wider changes in government resourcing to reduce use of contractors mean HMRC cannot be certain to what extent the increase is due to the reforms.⁴⁵

21. There is also not a complete picture of the costs of the reforms against which the benefits could be compared. HMRC has estimated the cost to hiring organisations, but its modelling is based on a theoretical minimum needed to comply, rather than an estimate of what it actually costs organisations to administer the reforms in practice. While HMRC revisited its cost estimates in light of challenge and recommendations it received from a House of Lords inquiry in 2020, its basic approach has not changed. This means it is still based on a theoretical minimum, and still only covers the private sector.⁴⁶ HMRC estimated that ongoing costs for the private sector would be £8.4 million a year, and that

36 Q25;

37 Q21; HC Committee of Public Accounts, BBC and personal service companies, Ninetieth Report of Session 2017–19, HC 1522, April 2019

38 C&AG's Report, para 3.7

39 Qq 25, 75

40 C&AG's Report, paras 26b, 5.11

41 Q51

42 Qq 36, 37; C&AG's Report, para 13

43 Q36

44 Q37

45 Q69; C&AGs' Report, para 3.3

46 Qq 26, 65; C&AG's Report, para 5.10

240,000 PSCs would need to have their tax status assessed.⁴⁷ This means an average cost to hiring organisations—to determine the tax status and perform all other administrative activities—of £35 a year per PSC. HMRC’s research has asked surveyed public bodies what they are spending in practice, but it does not have a total estimate for the public sector to compare with its previous estimates.⁴⁸

22. HMRC does not have estimates for the costs incurred by organisations other than hiring bodies. The government introduced the reforms because it considered it too costly for HMRC to oversee an effective compliance regime with each individual PSC.⁴⁹ It is not clear what HMRC’s own costs are for its compliance work before and after the reforms.⁵⁰ In estimating the administrative burdens of the reforms to the private sector, HMRC also assumed that hiring organisations can administer the rules for less cost than PSCs doing it themselves.⁵¹ However, HMRC acknowledges that this assumption was based on PSCs applying the rules correctly under the previous regime, which is not what was happening in the real world—indeed, in 2016, HMRC estimated that only 10% of PSCs were compliant.⁵² It is also not evident that PSCs will no longer incur any administrative costs, particularly where only part of their business is determined as within the IR35 rules, which creates additional complexity and therefore cost.⁵³

47 Q 39; Written evidence submitted by HMRC dated 10 March 2022

48 Q60

49 Q70; C&AG’s Report, para 1.11

50 Qq 59–61

51 Qq 59, 65; C&AG’s Report, para 5.10

52 Q65

53 Qq 81–82

Formal minutes

Wednesday 11 May 2022

Members present:

Dame Meg Hillier

Shaun Bailey

Sir Geoffrey Clifton-Brown

Peter Grant

Kate Green

Antony Higginbotham

Angela Richardson

James Wild

Lessons from implementing IR35 reforms

Draft Report (*Lessons from implementing IR35 reforms*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 22 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Second of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

Adjournment

Adjourned till Monday 16 May at 3.30pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

Monday 21 February 2022

Jim Harra, Chief Executive and First Permanent Secretary, HM Revenue and Customs; **Nicole Newbury**, Director for Wealthy and Mid-Sized Business Compliance, HM Revenue and Customs; **Pete Downing**, Deputy Director Employment Status and Intermediaries, HM Revenue and Customs

[Q1-88](#)

Published written evidence

The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

NAO numbers are generated by the evidence processing system and so may not be complete.

- 1 Chaplin, Mr Dave ([NAO0002](#))
- 2 Institute of Chartered Accountants in England and Wales (ICAEW) ([NAO0001](#))

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website.

Session 2022–23

Number	Title	Reference
1st	Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2020–21	HC 59
3rd	The future of the Advanced Gas-cooled Reactors	HC 118

Session 2021–22

Number	Title	Reference
1st	Low emission cars	HC 186
2nd	BBC strategic financial management	HC 187
3rd	COVID-19: Support for children's education	HC 240
4th	COVID-19: Local government finance	HC 239
5th	COVID-19: Government Support for Charities	HC 250
6th	Public Sector Pensions	HC 289
7th	Adult Social Care Markets	HC 252
8th	COVID 19: Culture Recovery Fund	HC 340
9th	Fraud and Error	HC 253
10th	Overview of the English rail system	HC 170
11th	Local auditor reporting on local government in England	HC 171
12th	COVID 19: Cost Tracker Update	HC 173
13th	Initial lessons from the government's response to the COVID-19 pandemic	HC 175
14th	Windrush Compensation Scheme	HC 174
15th	DWP Employment support	HC 177
16th	Principles of effective regulation	HC 176
17th	High Speed 2: Progress at Summer 2021	HC 329
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