

Election implications for IR35

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14 November 2019

Draft legislation has already been produced to replicate the 2017 IR35 changes within the public sector and extend these to medium and large private sector organisations, with the final legislation previously expected this month. These changes move the risk attached with the IR35 model (and therefore the responsibility for determining deemed employment status) from the intermediary to the private sector end-user or client. With the delay to the budget, and the purdah rules as a result of the general election, there has been some speculation as to whether these delays will impact on the planned implementation date for these changes. The Treasury, however, is reported to remain committed to the planned April 2020 commencement date.

Private sector organisations will need to take steps to ensure that they are in a position to comply with the proposed changes when they are introduced, even if there will now be less time between the publication of the final legislation and the implementation date. To learn more about [IR35: Verify](#) and how we can help you deal with these changes, please contact [James Tait](#) or [Ian Deakin](#).

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