

Insights

IR35 REFORM U-TURN

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SUMMARY

Chancellor Jeremy Hunt has confirmed that he intends to reverse plans to scrap IR35 reforms.

In our [previous article of 23 September 2022](#), we covered the confirmation in the Government's Growth Plan 2022 that the 2017 and 2021 reforms to the off-payroll working rules, also known as IR35, were due to be repealed from 6 April 2023.

Today, new Chancellor, Jeremy Hunt, released a statement reversing those plans and scrapping the reforms. The Chancellor confirmed that, "*... we will no longer be proceeding with:... The reversal of off-payroll working reforms introduced in 2017 and 2021.*"

As of today's date, the 2017 and 2021 reforms to the off-payroll working rules are, therefore, no longer to be repealed from 6 April 2023. The current law on off-payroll working remains which means that, where the rules apply, the burden of operating PAYE and collecting National Insurance Contributions falls on the relevant "fee payer" in the work supply chain.

This article was co-written with Trainee Solicitor–Apprentice Ellie Serridge.

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