



HM Revenue  
& Customs

## Changes to the Off-Payroll Working rules (IR35): Education and support available to customers

From 6 April 2021, there are important changes to the off-payroll working rules. **At the start of October 2020, HMRC relaunched its programme of support to help you prepare.**

This document sets out the comprehensive package of support that is available. You can use this to decide what you can do to prepare, and when.

You need to prepare for the changes if you are:


- A medium or large sized non-public sector organisation which engages contractors who work through their own intermediary
- An employment agency which supplies contractors who work through their own intermediary
- A public authority – there are additional changes from April 2021
- A contractor who provides services through your own limited company or other intermediary

We recognise that businesses are facing difficult challenges due to COVID-19. HMRC is providing information and support now to ensure businesses have plenty of time to prepare for the changes coming into effect in April 2021. Many contractors and organisations have already begun doing so, and any preparation now will remain valid for April 2021 when the rules change.



Most of the support outlined in this education and support factsheet is also available for tax agents to help you understand the changes for you and your clients. Please help your clients to prepare for the changes by sharing information on the support available with anyone who may be affected by the rules.

All the support options set out below are also relevant for public sector engagements.

## Step 1 - Understanding the off-payroll working rules

Support available	Description	Most relevant for ...			When is the support available?	How to access the support
		Clients and Fee-payers	Tax Agents	Contractors		
<b>Off-Payroll Working rules GOV.UK guidance</b>	Links to up-to-date guidance, and other support, on the rules can be found at the off-payroll page.	✓	✓	✓	Now	<a href="https://www.gov.uk/topic/business-tax/ir35">https://www.gov.uk/topic/business-tax/ir35</a>
<b>Employment Status Manual (ESM)</b>	The ESM contains more detailed guidance and clear explanations of how the rules should be applied. Some pages may be relevant for contractors.	✓	✓	✓	Now – updated on 17 September 2020	<a href="https://www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm10000">https://www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm10000</a>
<b>Check Employment Status for Tax (CEST) tool</b>	CEST is available for organisations and contractors to help decide the right employment status for tax for contracts running now, and beyond 6 April 2021.	✓	✓	✓	Now	<a href="https://www.gov.uk/guidance/check-employment-status-for-tax">https://www.gov.uk/guidance/check-employment-status-for-tax</a>  Supporting guidance: <a href="#">ESM11000</a>
<b>Contractor resources</b>	Additional material to support contractors. For example, a flowchart and a factsheet.		✓	✓	Now – will be updated throughout Autumn	<a href="https://www.gov.uk/government/publications/off-payroll-working-rules-communication-resources">https://www.gov.uk/government/publications/off-payroll-working-rules-communication-resources</a>
<b>Overview webinars</b>  	Webinars will be delivered via an online platform and will include an opportunity to ask questions using an online chat tool.				Running between October 2020 and April 2021	You can register for these at <a href="https://www.gov.uk/guidance/help-and-support-for-off-payroll-working-rules">https://www.gov.uk/guidance/help-and-support-for-off-payroll-working-rules</a>
	<b>Overview of the off-payroll working rules</b> - Provides an end-to-end overview of the reform.	✓	✓		Starting 13 <sup>th</sup> October (running to April 2021)	Dates will continue to be added when available.
	<b>Overview of the off-payroll working rules for contractors</b> - Provides contractors with an overview of the reform and an outline of what they need to do to prepare for April 2021, including the practical accounting requirements for them and their limited company or other intermediary.		✓	✓	Starting late October (running to April 2021)	
	<b>Making the determination, disagreements and record keeping</b> - Covering HMRC's view on requirements to make a determination and what constitutes a disagreement. Some aspects of this webinar may be relevant to contractors.	✓	✓	✓	Starting late Autumn (running to April 2021)	

## Step 2 – Further support available if you need detailed information on the changes

Support available	Description	Most relevant for...			When is the support available?	How to access the support
		Clients and Fee-payers	Tax Agents	Contractors		
<b>Topic based webinars</b> 	<p>Topic based webinars will provide detailed support on key topics where customers may need additional education, but customers attending these events should have a good understanding of the basics of the off-payroll working rules.</p> <p>Some aspects of the webinars may be relevant to contractors, but are aimed at organisations.</p>				Starting late Autumn (running to April 2021)	You can register for these at <a href="https://www.gov.uk/guidance/help-and-support-for-off-payroll-working">https://www.gov.uk/guidance/help-and-support-for-off-payroll-working</a>  Dates will continue to be added when available.
	<p><b>International issues</b> - How off-payroll working interacts with international and overseas issues.                      This webinar will be most relevant for customers in Gas &amp; Oil, Media, Transport and Utilities sectors.</p>	✓	✓	✓		
	<p><b>Engagements where the rules apply</b> - The responsibilities of relevant entities within the contractual chain and what engagements should be considered, including contracted out services.                      This webinar will be most relevant for customers in IT, Business Services, Construction, Real Estate, Oil &amp; Gas and Utilities sectors.</p>	✓	✓	✓		
	<p><b>Fee-payer responsibilities</b> - Practical requirements of operating PAYE and deemed employment payment calculations.                      This webinar will be most relevant to Employment Agencies and Recruiters, and clients who directly engage with contractors.</p>	✓	✓	✓		
<b>Workshops</b> 	<p>Workshops for small groups of customers will be delivered virtually to provide a comprehensive overview of what the changes mean and will be targeted to specific sectors or customer groups.</p>				Starting from November	HMRC will work closely with stakeholders to ensure that the right customers are invited to workshops.  Invitations will be sent via trade and representative bodies.
	<p><b>Sector specific</b> - Aimed at specific sectors and the issues that affect them: Banking, Oil and Gas, Public Sector and Construction.                      More sectors may be added based on customer feedback.</p>	✓	✓			
	<p><b>Tax agents</b> - Focused on accounting treatment and record keeping for tax agents who deal with contractor's intermediaries.</p>		✓			
	<p><b>Agencies</b> - Focused toward the requirement of recruiter and agencies when dealing with contractors and clients.</p>	✓	✓			
<b>Education Calls</b>	<p>Tailored education calls will be offered to customers with the greatest support needs.                      We will continuously update the list of customers who are invited to take part in an education call based on customer insight and feedback.</p>	✓			Starting from late November	HMRC will directly contact customers to invite them to an education call.