

# IR35 Review: APSCo celebrates win for professional recruitment sector

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Following its recent review into the implementation of changes to the off-payroll working rules, HMRC has today published a compliance statement which confirms that it will take a 'light touch' approach to penalising businesses for the first year, suggesting that only companies which deliberately don't comply will face penalties.

Samantha Hurley, Director of Operations at APSCo (<https://www.apsco.org/>) and Co-chair of the Government's IR35 Forum commented:

"The 'soft landing' that Rishi Sunak promised earlier this week has now been revealed – and I have no doubt that our members will welcome the extra time to adjust that this arrangement offers.

"When the review into implementation was launched last month, APSCo made it very clear that we were not seeking a complete delay to implementation, but a period of time within which recruitment businesses and end clients wouldn't be penalised. This was communicated directly to HMRC and other stakeholders, and we are extremely pleased this recommendation has been listened to and taken on board by the Government.

"HMRC has long maintained that it genuinely wants businesses to comply with the new rules and that there will be no witch hunt – and this latest move suggests this may truly be the case. The fact that it has also published additional guidance to educate the supply chain is welcomed by APSCo.

"In addition, policy changes announced today also offer much needed clarity for our members. The fact that all businesses now have a statutory obligation to confirm whether or not they are 'small' takes the onus off others in the supply chain, while confirmation on the timeline for disputes is also welcomed. Many of our members will be particularly relieved that the rules will no longer apply to clients based wholly overseas, with the obligation to determine tax status in these instances moving back to the contractor.

"While there is no escaping the fact that the extension of off-payroll rules is not ideal, overall, this is a significant win for the professional recruitment sector and I'd like to thank all of our members who got involved, shared their experiences and contributed to this outcome."

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