



## Postponed changes to IR35

By **Raoul Parekh** - 30 October

The new IR35 rules come into force as of April 2021 (postponed from April 2020 due to the Covid-19 pandemic). They may shift the burden of ensuring compliance with IR35 from your independent contractors' personal service companies to you as the end user. From that point onwards, if you do not operate IR35 correctly, you are at risk of having to pay out large tax and national insurance contribution bills for non-compliance, interest and penalties.

The postponed changes to the IR35 off-payroll tax rules are now just six months away – read our coverage [here](#).