



HM Revenue  
& Customs

Mr Kevin Duffy

By email:

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Date: 19 March 2020

Our ref: FOI2020/00487

Dear Mr Duffy

**Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 28 February, for the following information:

“Please can you confirm the results of analysis conducted into the number of UK based jobs currently being delivered by UK based Contractors that are estimated to be lost to offshore Indian based companies as a result of the IR35 Off Payroll changes due for implementation in April 2020.”

We do not hold any analysis specifically focused on the potential of roles moving to Indian based companies. However, we can say we have not seen evidence of large organisations changing their recruitment practices to hire contractors offshore.

On 11 July 2019, we published a [Tax Information and Impact Note](#) setting out the costs to business and individuals of the reform.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HMRC Freedom of Information Team