



4 March 2019

RECORDS MANAGEMENT SECTION

File ref: T3/30/209

Mr Dave Chaplin

Sent by email: request-544892-a66e85ce@whatdotheyknow.com and
request-545107-99849002@whatdotheyknow.com

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Dear Mr Chaplin

Your freedom of information requests

Thank you for your two emails of 15 January 2019 requesting information about off-payroll legislation implementation and compliance.

I apologise for the delay in providing this response; unfortunately we are currently experiencing an exceptionally high volume of requests and resource shortage.

Number of off-payroll worker (IR35) assessments since April 2017

You requested number of assessments since April 2017 made to determine if an 'off-payroll' worker was considered an employee, with the number of assessments that are considered to be "inside IR35" (i.e. 61M(1)(d) applies) and the number that are "outside IR35" (i.e. 61M(1)(d) does not apply). Table 1 provides the number of assessments of 'off-payroll' workers performed from 1 April 2017 to 15 January 2019, and whether they were determined to be inside, or outside, of IR35. An 'off-payroll' worker may be assessed more than once. Therefore, Table 1 shows the number of assessments, and may not match the number of individual 'off-payroll' workers.

Table 1: Number of assessments of 'off-payroll' workers performed between 1 April 2017 and 15 January 2019 that were inside and outside IR35

Month and year	Inside IR35	Outside IR35
April 2017	11	11
May 2017	11	5
June 2017	11	0
July 2017	8	7
August 2017	5	9
September 2017	2	0

Month and year	Inside IR35	Outside IR35
October 2017	2	8
November 2017	10	8
December 2017	1	9
January 2018	2	5
February 2018	3	5
March 2018	2	11
April 2018	5	2
May 2018	1	4
June 2018	4	2
July 2018	3	4
August 2018	2	5
September 2018	2	3
October 2018	5	5
November 2018	2	6
December 2018	2	3
January 2019 (to 15 January 2019)	0	3

Response to HMRC letter checking Income Tax (Earnings and Pensions) Act 2003 (ITEPA 2003) compliance

You also asked if the University received a letter in 2018 from HMRC concerning compliance since April 2017 with chapter 10 ITEPA 2003 and certain amendments to chapter 8 ITEPA 2003 ("IR35"). You provided an example of the letter. You also asked if the University responded to the letter, and if the University provided the requested information. You requested a copy of the University's response.

The University did not receive the letter you refer to. Therefore the University does not hold the additional information you requested.

Right to review

If you are dissatisfied with this response, you may ask the University to conduct a review of this decision by contacting the University's Records Management Section (www.ed.ac.uk/records-management/about/contact) in writing (e.g. by letter or email) or in some other recorded form (e.g. audio or video tape). You should describe the original request, explain your grounds for dissatisfaction, and include an address for correspondence. You have 40 working days from receipt of this letter to submit a review request. When the review process has been completed, if you are still dissatisfied, you may appeal to the Scottish Information Commissioner using the guidance at www.itspublicknowledge.info/Appeal. If you do not have access to the Internet, please let me know and I will provide a copy of the relevant web pages.

Privacy notice for information request applicants

The University of Edinburgh's request privacy notice, which describes how we use the information you have supplied about yourself and your request, is available on-line at www.ed.ac.uk/records-management/freedom-information/make-a-request/privacy-notice.

Yours sincerely

Iain Phillips

Information Compliance Officer

If you require this letter in an alternative format, such as large print or a coloured background, please contact the Records Management Section on 0131 651 4099 or email recordsmanagement@ed.ac.uk