



Department
for Environment
Food & Rural Affairs

Nobel House
Area 1E
17 Smith Square
London
SW1P 3JR

T: 03459 33 55 77
helpline@defra.gov.uk
www.gov.uk/defra

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REQUEST FOR INFORMATION: Off-payroll working reforms - contractors outside IR35

Thank you for your request for information of 6th June about off-payroll working reforms - contractors outside IR35. We have handled your request under the Freedom of Information Act 2000 (FOIA).

The information you requested and our response is detailed below.

What percentage of your contractors are deemed to be outside IR35 and are therefore being paid with no deduction of taxes and National Insurance?

For contractors with an active contract on 17 June 2019, 93% of those who were assessed were deemed to be outside IR35 and are therefore responsible for their own taxes as usual. This proportion excludes off-payroll workers whose tax status has not been assessed because the role mandated Pay As You Earn deductions from the outset.

Information disclosed in response to this FOIA request is releasable to the public. In keeping with the spirit and effect of the FOIA and the government's Transparency Agenda, this letter and the information disclosed to you may be placed on GOV.UK, together with any related information that will provide a key to its wider context. No information identifying you will be placed on the GOV.UK website.

We attach Annex A, explaining the copyright that applies to the information being released to you, and Annex B giving contact details should you be unhappy with the service you have received.

If you have any queries about this letter please contact me.

Yours sincerely

Information Rights Team
InformationRequests@defra.gov.uk



Annex A

Copyright

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Annex B

Complaints

If you are unhappy with the service you have received in relation to your request you may make a complaint or appeal against our decision under section 17(7) of the FOIA or under regulation 11 of the EIRs, as applicable, within 40 working days of the date of this letter. Please write to Nick Teall, Head of Information Rights, Area 1E, Nobel House, 17 Smith Square, London, SW1P 3JR (email: InformationRequests@defra.gov.uk) and he will arrange for an internal review of your case. Details of Defra's complaints procedure are on our [website](#).

If you are not content with the outcome of the internal review, section 50 of the FOIA and regulation 18 of the EIRs gives you the right to apply directly to the Information Commissioner's Office (ICO) for a decision. Please note that generally the ICO cannot make a decision unless you have first exhausted Defra's own complaints procedure. The ICO can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF