

IR35 status enquiries 6 April 2000 to 5 April 2006

Request

How many IR35 status enquiries has HM Revenue & Customs (HMRC) undertaken (by year, 6 April 2000 to 5 April 2006).

What was the tax yield from these enquiries (by year, 6 April 2000 to 5 April 2006).

Response

HMRC confirms that it holds the information requested.

The number of reviews opened by HMRC for the period requested where the Intermediaries legislation was identified as a risk is as follows:

6 April 2000 to 5 April 2001 is 16
6 April 2001 to 5 April 2002 is 261
6 April 2002 to 5 April 2003 is 1,016
6 April 2003 to 5 April 2004 is 1,166
6 April 2004 to 5 April 2005 is 771
6 April 2005 to 5 April 2006 is 656

The tax yield recovered in relation to these reviews cannot be identified. This is because a review is not always concluded in the same year that it was opened. However, HMRC can provide the tax yield received for the requested years, which is:

6 April 2000 to 5 April 2001 is nil
6 April 2001 to 5 April 2002 is nil
6 April 2002 to 5 April 2003 is £946,275
6 April 2003 to 5 April 2004 is £1,973,851
6 April 2004 to 5 April 2005 is £1,447,796
6 April 2005 to 5 April 2006 is £2,316,351