

# Deferral of IR35 in the private sector

The changes to the off-payroll rules ('IR35') were due to come into effect on 6 April 2020 have now been delayed until April 2021

<https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-reform-of-intermediaries-legislation#history>

**Guidance from HMRC issued 20 March 2020.** The changes to the off-payroll rules were due to come into effect on 6 April 2020. This has now been delayed until April 2021 because of the spread of the coronavirus (COVID-19) pandemic. The delay is to help businesses and individuals deal with the economic impact of COVID-19.

The delay to the introduction of the changes is not a cancellation.