

## Self employment and IR35

I am all in favour of a different tax regime for people who work for themselves. Such a lifestyle means that an individual depends on winning and completing business to get paid. There is no holiday pay or big company benefits when the customers dry up. The tax authorities need to treat the self employed fairly and understand the nature of their cashflows.

There are a few very well paid people who claim to be self employed but who earn their income from a single source. Here the tax authorities may well be right to challenge them and say they are effectively employees of the source of their income. Why don't they pay National Insurance under the employer/employee scheme that applies to the rest of us with a single employer?

The wish to do this should not extend to a clampdown on many others who are genuinely self employed but may have won a decent contract which for a bit provides an important part of their income. I am pressing for reform of the IR35 rules to try to prevent it becoming a dampener on enterprise and an attack on the self employed. The PM has promised to review it. The Lib Dems have also promised a review in their Manifesto but are trying to make out they go further.