

Off-payroll working rules reforms postponed until 2021

- reforms will now come in on 6 April 2021 as part of response to Covid-19
- part of a coordinated action by government to support businesses and individuals

Reforms to off-payroll working rules have been delayed by 12 months as part of the government's Covid-19 economic response package.

The rules, which ensure two people sitting side by side doing the same work for the same employer are taxed in the same way, will now come into effect on 6 April 2021 instead of 6 April this year.

Financial Secretary to the Treasury Jesse Norman said:

We will do whatever it takes to support the British economy through Covid-19.

That is why, as well as the current support measures we have announced, we have delayed the off-payroll working reforms to April 2021.

Off-payroll working rules, known as IR35, were introduced in 2000 to ensure that someone working like an employee, but through their own limited company, pays broadly the same tax as someone employed directly.

The reforms, announced in the 2018 Budget, are designed to tackle non-compliance with the off-payroll working rules. The reforms make medium and large organisations in the private and third sectors responsible for determining the tax status of contractors and ensuring that the right employment taxes are paid. The reforms have previously been implemented in the public sector.

The government continues to believe that it is right to address the fundamental unfairness of non-compliance with the existing off-payroll working rules, however the government also recognises that the reforms would be a significant change for both businesses and contractors. Delaying means changes will not need to be implemented until next year.

The new introduction date will be legislated in the upcoming Finance Bill.

Notes

- detailed guidance on the reforms has [been published by HMRC](#)
- the cost to the Exchequer of non-compliance with off-payroll working

rules is estimated to reach £1.3 billion a year by 2023-24, depriving public services of vital funds

- [Covid-19: Economic Response](#)

French personal travel waiver certificate



This is a non-professional translation of the French personal travel exemption relating to the COVID-19 decree.

You must download the French form below, print it and complete it and carry it on your person for each outing.

You can also use the new, user-friendly electronic version of the attestation is available on the [Ministry of the Interior's website](#) from Monday 6 April.

This attestation complements the printed and paper versions currently in circulation and works on smartphones or tablets with a QR code which allows the police to scan it without needing to touch the device. Police will also be able to see if and when the attestation was edited to counter fraudulently dated and timed copies. There is no risk to data being stolen, as files will not be stored. However, you can save your own information.

[Attestation déplacement derogatoire FR](#) (ODT, 7.43KB)

An English translation has also been uploaded by the French Ministry of the Interior.

[Attestation déplacement derogatoire ENG](#) (ODT, 8.19KB)

In accordance with Article 3 of the decree issued on 23 March 2020 prescribing the general measures necessary to deal with the coronavirus (Covid-19) epidemic in the context of the health emergency

I, the undersigned

Mrs/Mr:

Born on:

Address:

certify that my trip is related to the following reason authorised by article 3 of the decree of 23 March 2020 prescribing the general measures necessary to deal with the coronavirus (Covid-19) epidemic in the context of the state of emergency:

- trips between home and place of work, when there is essential need for it, because the professional activity cannot be performed at home (provide permanent documentary proof) or professional trips that cannot be postponed
- outings to make essential purchases (full list available on gouvernement.fr), or to purchase supplies that are indispensable to professional activity, or to withdraw cash
- outings for urgent medical care, appointments and care that cannot take place remotely, care for chronic diseases, such as diabetes
- outings for essential family reasons, to assist vulnerable people or for childcare
- short trips, close to home, for individual physical activity, excluding collective sports, and for the needs of domestic animals; a walk with someone living in your household; within 1km of your home; no longer than an hour; only once per day
- responding to administrative and judicial summons
- joining a community activity, if asked by your administrative authority

Completed in (name of town or city) on (MMY) and time (hour you left home)
Signature

Published 18 March 2020

Last updated 6 April 2020 + [show all updates](#)

1. 6 April 2020

New electronic version of the form/"attestation"

2. 27 March 2020

Updated with the new certificate issued by the French government on 23 March 2020

3. 18 March 2020

First published.

[Updated French professional travel waiver certificate](#)



ODT, 9.16KB

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This is a non-professional translation of the French COVID-19 professional travel exemption certificate.

You must download and complete the French version attached below.

[Justificatif déplacement professionnel derogatoire FR](#) (ODT, 8.01KB)

English translation of waiver form

In accordance with Article 1 of the decree issued on 16 March 2020 relating to movements in the context of the fight against the spread of the Covid-19 virus:

I ,....., (workplace title)....., certify that the travel of the below person, between home and work, cannot be postponed or is essential for the exercise of professional activities that cannot be performed at home (as in section 1 and 2 of the article 1 of the decree issued on 16 March 2020 relating to movements in the context of the fight against the spread of the Covid-19 virus)

Name

Surname

Date of birth

Home address

Nature of professional activity

Location of workplace

Travel direction

Means of transportation

Name and employee certification:

Completed in on

Published 18 March 2020

Last updated 27 March 2020 [+ show all updates](#)

1. 27 March 2020

Updated with the new certificate issued by the French government on 25 March 2020

2. 18 March 2020

First published.

[Launch of a new charity to improve](#)

[veterinary medicines regulation worldwide](#)

The VMD provides expert training programmes to build global capacity in responsible governance for the manufacture, distribution and use of safe and effective veterinary medicines. With like-minded aims, Safe Medicines for Animals through regulatory training [SMart](#) is set to positively impact the welfare of animals, people and the environment.

As part of the UK Reference Centre for Antimicrobial Resistance, designated by the Food and Agriculture Organization (FAO), the VMD and Defra support SMart as a new global partner working towards safeguarding animal and public health from the threat of Antimicrobial Resistance.

SMart was launched on 11 March at a reception at the House of Lords attended by Ministers, senior government officials, and leaders in the pharmaceutical industry and representatives from major international charitable bodies: the Bill and Melinda Gates Foundation; Flemming Fund; GALVmed, and Wellcome Trust.

The VMD Chief Executive Pete Borriello said “A key to unlocking the benefits of healthy livestock production and animal ownership, while protecting the environment and public health, is effective medicines regulations. SMart will be able to make a critical contribution to developing this capability.”

[Two years wage growth](#)

The [latest statistics](#) posted a joint-record high employment rate (76.5%), while the number of people employed in the private and public sector reached over 27 million and 5.3 million respectively.

The news follows last week’s budget in which the Chancellor announced an increase to the National Living Wage and raised National Insurance Contribution thresholds to £9,500 – helping those on low pay.

It also included new measures to support workers and businesses to meet current challenges arising from the coronavirus outbreak. The Chancellor allocated £12 billion for temporary, timely and targeted measures such as paying Statutory Sick Pay from day one.

Minister for Employment Mims Davies MP said:

Our focus at present is guiding the country through the worst

public health crisis in a generation and supporting families. People across the country are worried about jobs and their future, but with more people in work over the 3 months to January and wages continuing to outpace inflation, we start from a strong foundation. Last week the Chancellor outlined key measures to support British people, British jobs and British businesses through this difficult time.

Media enquiries for this press release – 020 3267 5144

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