



Date issued: 08 February 2019

Status assessments under chapter 10

I am writing in response to your Freedom of Information request on status assessments under chapter 10.

I am writing in response to your Freedom of Information request on status assessments under chapter 10 of the Income Tax (Earnings and Pensions) Act 2003.

Your request has been considered in accordance with the requirements of the Freedom of Information Act and our information access policy. I can confirm that we hold some of the information you require. You asked for:

- **A monthly breakdown, from April 2017 onwards of the number of assessments conducted by you; and**
- **together with the number of assessments that are considered to be “inside IR35” (i.e. 61M(1)(d) applies) and the number that are “outside IR35” (i.e. 61M(1)(d) does not apply).**

Transport for Wales has carried out two formal assessments regarding IR35 since April 2017 along with several some ad hoc individual assessments within this period as well.

The most recent assessment was during January / February 2019 covering 19 online assessments. All were determined to be outside of IR35.

If you have any queries, please do not hesitate to contact me.

Yours sincerely

Transport for Wales