IR35 changes – A Handy Guide

To those Associates who have been worried about how the upcoming changes in IR35 will affect them, NASDAL have created the easy solution! Simply follow the flowchart below to see if and how the new IR35 will affect you:

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**Dental Associate IR35 flow chart**

1. **Are you a Dental Associate?**
   - **Yes:**
     - **Do you provide your services through your own limited company?**
       - **Yes:**
         - **Do you work for a large/medium corporate?**
           - **Yes:**
             - New IR35 applies (i.e. the corporate must determine your tax status).
           - **No:**
             - New IR35 does not apply. Old IR35 applies (i.e. you must determine your tax status).
       - **No:**
         - IR35 (both old and new versions) does not apply to you.

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* or partnership

** A large or medium corporate is defined as:
  - More than 50 employees;
  - Turnover more than £10.2m;
  - Balance sheet assets more than £5.1m

If two out of the three above are met, then the corporate is medium/large.

This flowchart is intended as a general guide only. For more information contact:

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Alan Suggett, Partner at UNW LLP and Media Officer of NASDAL (National Association of Specialist Dental Accountants and Lawyers) said, “there have been several inaccurate statements recently published in relation to the change in tax rules being introduced with effect from April 2020.

“These scare stories state or imply that ALL dental associates working for large corporates will, as a consequence of the new IR35 rules, have their self-employed tax status reviewed from April 2020.

For most associates this will not be the case – THE SCARE STORIES ARE WRONG!”

Now, more than ever before, it is vital that when considering tax matters, associates and principal dentists need to seek the opinion of dental industry tax specialists, and not rely on ill-informed social media postings.”

ENDS

Note to editors:

NASDAL, the National Association of Specialist Dental Accountants and Lawyers, was set up in 1998. It is an association of accountants and lawyers who specialise in acting for and looking after the accounting, tax and legal affairs of dentists. It is the pre-eminent centre of excellence for accounting, tax and legal matters concerning dentists. Its members are required to pass strict admission criteria, and it regulates the performance of its members to ensure high standards of technical knowledge and service.

Alan Suggett and Nick Ledingham, the Chairman of NASDAL, are both available for interview. To organise to speak to them or any other members of NASDAL for more information please contact Chris Baker.

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