



HM Revenue
& Customs

Jim Harra
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Dame Meg Hillier MP
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Dear Dame Meg,

Ahead of the Public Accounts Committee session on 21st February on your inquiry into the lessons from implementing IR35 reforms, I am writing to inform you that HMRC has published an [externally commissioned research report](#) conducted by IFF Research Ltd on the long-term impact of the 2017 off-payroll working rules in the public sector, which you may find relevant to your inquiry.

This follows an earlier interim research report which was published in March 2021, on the [long-term effects of the reform](#) specifically in the education sector.

Kind regards,

Jim Harra
CHIEF EXECUTIVE AND FIRST PERMANENT SECRETARY

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