

Gary Lineker under HMRCs IR35 radar for £4.9 million



HMRC continues to pursue BBC presenter Gary Lineker for £4.9m in back taxes and National Insurance Contributions (NICs) under IR35, the intermediaries legislation. This significant amount has been revealed by a [First Tier Tribunal \(Tax\) ruling](#) on an administrative move by Lineker's partnership, Gary Lineker Media (GLM), to change the basis of its appeal against HMRC's original case.

The ruling, by tribunal Judge John Brooks, shows that the taxman believes that "The total amount of income tax and NICs assessed (not including interest) is £3,621,735.90 and £1,307,160.46 respectively."

According to ContractorCalculator CEO Dave Chaplin, the evidence suggests that Lineker has been unfairly targeted by HMRC as part of its IR35 witch-hunt of television presenters, including Eamonn Holmes [who lost his IR35 case in 2020](#).

"Not only does the evidence of his many engagements outside of his BBC role point to Lineker's 'in business on his own account' status, like [Kaye Adams was ruled to be](#)," highlights Chaplin, "but it is the BBC that most likely insisted he use an intermediary in the first place."

"Furthermore, Lineker's business is being forced to pick up its client's tax tab, in the form of NICs, which should be paid by employers, not contractors. This is a case of the taxman pushing someone else's tax bill onto the taxpayer."

HMRC targeting contractors to pay their client's tax bills

Chaplin notes that this unfair anomaly has been addressed by the Off-payroll rules that came into force in April 2021. The changes to the original IR35 legislation now mean the client is now liable for its own tax bill, and not the contractor.

"Had Lineker been found inside IR35 under the new regime, it would be the BBC paying much of the additional tax HMRC is claiming that GLM owes. Fortunately, once the amount owed is offset by tax paid, the final amount is likely to be much lower."

Chaplin concludes: "But that doesn't mitigate that this attack on a legitimate businessperson and their business is grossly unfair, and Lineker may have a strong case on appeal."

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