

IR35 Court Cases: History of all cases and references to judgments



Interested in the IR35 court cases? We list every single one here together with a downloadable copy of the court judgments.

The Intermediaries Legislation is Chapter 8 of ITEPA, enacted in April 2000. This is commonly referred to as "IR35", but confusingly "IR35 status" is also used to refer to whether someone is considered a "deemed employee".

Under Chapter 8, the contractor must assess their IR35 status. If they consider the IR35 rules apply to them (inside IR35) then they have to treat their income as if it was the entire cost (including employers NI) of them being hired.

The IR35 court case history

In the early days of IR35 HMRC attempted to classify many contractors, particularly in IT, as "deemed employees", but they had little success. In many instances HMRC gave up the fight before reaching court.

In the last ten cases, since January 2009 they have only won 2 case out of 10 - just a 20% win rate. This is against the backdrop of HMRC claiming that there is widespread non-compliance with the rules. If that's the case, then why aren't HMRC winning cases?

HMRC's win in Feb 2018 against Christa Ackroyd was the first case they had won in 9 years, since the Larkstar Data case.

This decade, since 2010, they have only won 1 case out of 9, just 11%.

Date of case	Date of decision	Name of case	Who won?
03 Aug 2001	12 Sep 2001	Battersby v Campbell	HMRC
01 Dec 2001	22 Jan 2002	F S Consulting Limited vs McCaul	HMRC
01 Oct 2002	01 Oct 2002	Lime IT vs Justin	Contractor
27 Feb 2003	28 Mar 2003	Synaptek vs Young	HMRC
15 Aug 2003	03 Nov 2003	Tilbury v HMIT	Contractor
01 Jan 2004	08 Oct 2004	Usetech vs Young (inc High Court)	HMRC
01 Mar 2004	29 Jul 2004	Ansell Computer Services	Contractor

23 Mar 2004	22 Oct 2004	Future Online (inc High Court)	HMRC
15 Dec 2004	17 Jan 2005	Netherlane Limited	HMRC
28 Jun 2007	05 Jul 2007	Island Consultants Ltd V Revenue & Customs	Contractor
23 Jul 2007	20 Dec 2007	Datagate Services Ltd	Contractor
20 Sep 2007	11 Dec 2007	Dragonfly Consulting Ltd	HMRC
26 Sep 2007	11 Dec 2007	MKM Computing Ltd	HMRC
01 Nov 2007	11 Dec 2007	First Word Software Ltd	Contractor
22 Jan 2008	19 May 2008	Alternative Book Company Ltd	HMRC
24 Nov 2008	15 Jan 2009	Larkstar Data	HMRC
15 Nov 2010	05 Jan 2011	MBF Design Services v HMRC	Contractor
10 Jan 2011	24 Jun 2011	Marlen Ltd	Contractor
17 Feb 2011	11 May 2011	ECR Consulting	Contractor
12 Apr 2011	06 Jul 2011	Primary Path Ltd	Contractor
24 Oct 2011	28 Nov 2011	JLJ Services v HMRC	Split case
15 Nov 2016	27 Jan 2017	Armitage Technical Design Services Limited	Contractor
26 Sep 2017	14 Feb 2018	Christa Ackroyd	HMRC
04 Oct 2017	16 May 2018	Jensal Software Limited	Contractor
08 Nov 2017	19 Mar 2018	MDCM Ltd	Contractor

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