

BMA STATEMENT: IR35 UPDATE

We are aware that there continues to be concern about the application of IR35 and interpretation of locum employment status, including some employers applying a blanket approach to all locums that they engage, without assessing individuals' contracting arrangements.

In a letter to the BMA, NHS Improvement has confirmed that it has not advised employers to adopt a blanket policy to IR35 regulations or locum employment status and that the tax and employment status of each locum doctor should be assessed on their individual circumstances. If blanket policies are being applied and an individual believes that IR35 is being applied to them incorrectly, individuals should direct the engaging organisation to the [BMA's statement](#) on this issue and if assistance is required [contact the BMA for further support](#). The BMA can provide guidance on employment status and support related to contractual arrangements.

We are also aware that some employers have made mention of locums breaching their GMC duty of care if they cancel shifts at short notice. The [GMC position](#), in line with [good medical practice](#), is that individuals should work their contractual notice. This will need to be determined on an individual basis.

We are also aware of an instance where an employer had informed locums that the GMC had asked to be notified about any locum who cancelled locum shifts with less than two weeks' notice. Following intervention by the BMA, the trust has confirmed that this is not the case and the trust will be clarifying this with the doctors affected.

Detailed guidance on the changes to [intermediaries' legislation](#) and [locum employment status](#) can be found on the BMA website.