

Loan-out companies and loan-out agreements: how to use them in the new IR35 landscape, in the UK?

Perhaps surprisingly in a Conservative government, the IR35 rules have been tightened, in order to ensure that the taxman gets its fair share of revenues, when creators and their clients enter into entertainment, film, media and professional sports contractual arrangements. What is at stake for the creative industries in the UK? How to make the most of loan-out companies and loan-out agreements, while ensuring compliance with the revised IR35 rules?