Dear Mr .....,

I am writing on behalf of AIM, the Association of Independent Multiple Pharmacies in response to the review of the off payroll working rules that the Treasury announced on 7 January 2020.

As a membership organization that represents UK based independent pharmacy businesses with pharmacies throughout the country, we are concerned that the introduction of these new rules will have a deep impact on our members ability to maintain consistent pharmaceutical services in local communities. We fear that they may impact seriously on healthcare provision to the 1.6 million people who visit pharmacy in England each day, 1.2 million of them for health-related reasons. Many of these visitors are the more vulnerable people in society who rely on the services that community pharmacies provide to them, without the need for appointments.

A pharmacy can only legally function if it has a qualified pharmacist on the premises. A pharmacy can only provide certain services if the pharmacist is formally trained in them. Any shortage of locum pharmacists will certainly cause unplanned closures of pharmacies. Locum pharmacists are an integral part of the pharmaceutical workforce, used both planned and unplanned to cover holidays, days off, sickness and many other absences. They have a variety of training and skills which are not common to everyone, such as; flu vaccination training, CPCS service provision, etc. The ability to select individuals at both long and short notice, from a resource group, with specific training and experience for a specific gap that needs filling is critical.

We also want to raise our concerns regarding the introduction and use of the CEST tool. In our opinion, this tool is not fit for purpose as we are dealing with a highly skilled and professionally regulated sector and the said tool is not refined enough to reflect the working practices, especially for the likes of locum pharmacists, which the sector relies upon.

We have looked at other sectors who have reviewed bodies of self-employed staff to be within IR35 and note it usually leads to these leaving the self-employed pool because they do not accept paying the same amount of tax as an employee without the same employment rights. While in other sectors this might usually result in the self-employed person simply joining that sectors workforce, it will not work that way in community pharmacy for two main reasons;

* It is not financially viable for our members to employ expensive and highly trained locum pharmacists on the off chance that they might be needed. This additional cost under the current funding model for pharmacy is simply unsupportable.
* Many alternative full-time employment options, other than community pharmacy, exist for locum pharmacists such as; GP surgeries, hospitals, pharma industry and pharma wholesale.

We are highly concerned that the rules as they stand could have a knock-on effect regarding supply of medicines and delivery of important front-line healthcare services to patients via community pharmacy at a time when NHS is under a lot of pressure.

We would welcome the opportunity to open a dialogue with you, and your team to discuss how the IR35 off-payroll working rules need to be further revised, so this new tool can work for our sectors.

I look forward to hearing from you and hopefully organising a meeting, so we can sit down and discuss this impending issue face to face.

Yours sincerely,

Leyla Hannbeck, FRPharmS, MBA, MA

CEO of AIM