



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 8

[^{F1}WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES TO SMALL CLIENTS]

[^{F1}When a person qualifies as small for a tax year

[^{F1}60A When a company qualifies as small for a tax year

- (1) For the purposes of this Chapter, a company qualifies as small for a tax year if one of the following conditions is met (but this is subject to section 60C).
- (2) The first condition is that the company's first financial year is not relevant to the tax year.
- (3) The second condition is that the small companies regime applies to the company for its last financial year that is relevant to the tax year.
- (4) For the purposes of this section, a financial year of a company is "relevant to" a tax year if the period for filing the company's accounts and reports for the financial year ends before the beginning of the tax year.
- (5) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 60A. (See end of Document for details)*

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Textual Amendments

- F1** Ss. 60A-60I and cross-headings inserted (6.4.2021 for the tax year 2021-22 and subsequent tax years) by [Finance Act 2020 \(c. 14\)](#), **Sch. 1 paras. 5, 24** (with [Sch. 1 paras. 30-34](#))

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 60A.