



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

[^{F1}CHAPTER 9

MANAGED SERVICE COMPANIES

Supplementary provisions

[^{F1}61J Interpretation of Chapter

(1) In this Chapter—

“associate” has the meaning given by section 61I,

“business” means any trade, profession or vocation,

“the client” has the meaning given by section 61D(4),

“employer's national insurance contributions” means secondary Class 1 or Class 1A national insurance contributions,

[^{F2}“ engagement to which Chapter 10 applies” has the meaning given by section 61M(5),]

“managed service company” has the meaning given by section 61B,

“national insurance contributions” means contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992,

“PAYE provisions” means the provisions of Part 11 or PAYE regulations,

“the relevant services” has the meaning given by section 61D(4), and

“the worker” has the meaning given by section 61D(4).

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 61J. (See end of Document for details)

(2) Nothing in section 995 of ITA 2007 (meaning of control) applies for the purposes of this Chapter.]

Textual Amendments

- F1** Pt. 2 Ch. 9 inserted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), s. 25(2), [Sch. 3 para. 4](#)
- F2** Words in [s. 61J\(1\)](#) inserted (with effect in accordance with Sch. 1 para. 15 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 1 para. 8](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 61J.