



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

[^{F1}CHAPTER 10

[^{F1}WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES TO PUBLIC AUTHORITIES OR MEDIUM OR LARGE CLIENTS]

[^{F1}61U Information to be provided by worker [^{F2}or intermediary] and consequences of failure

- (1) In the case of an engagement to which this Chapter applies, [^{F3}the relevant person] must inform the potential deemed employer of which one of the following is applicable—
 - (a) that one of conditions A to C in section 61N is met in the case;
 - (b) that none of conditions A to C in section 61N is met in the case.
- (2) If [^{F4}the relevant person] has not complied with subsection (1) then, for the purposes of section 61N(1), one of conditions A to C in section 61N is to be treated as met.
- (3) In this section [^{F5}—
“relevant person” means the worker or, in a case where the worker has not complied with subsection (1), the intermediary;]
“the potential deemed employer” is the person who, if one of conditions A to C in section 61N were met, would be treated as making a deemed direct payment to the worker under section 61N(3).]

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

Textual Amendments

- F1** Pt. 2 Ch. 10 inserted (with effect in accordance with Sch. 1 para. 16 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 1 para. 9**
- F2** Words in s. 61U heading inserted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 21(6)(a)**
- F3** Words in s. 61U(1) substituted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 21(6)(b)**
- F4** Words in s. 61U(2) substituted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 21(6)(c)**
- F5** Words in s. 61U(3) inserted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 21(6)(d)**

Changes to legislation:

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