



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}61V Consequences of providing fraudulent information

- (1) Subsection (2) applies if in any case—
 - (a) a person (“the deemed employer”) would, but for this section, be treated by section 61N(3) as making a payment to another person (“the services-provider”), and
 - (b) the fraudulent documentation condition is met.
- (2) Section 61N(3) has effect in the case as if the reference to the fee-payer were a reference to the [^{F2}relevant person (or if more than one, the first relevant person) in relation to whom the fraudulent documentation condition is met], but—
 - (a) section 61N(4) continues to have effect as if the reference to the fee-payer were a reference to the deemed employer, and
 - (b) Step 1 of section 61Q(1) continues to have effect as referring to the chain payment made by the deemed employer.
- (3) Subsection (2) has effect even though that [^{F3}may involve a services-provider] being treated as both employer and employee in relation to the deemed employment under section 61N(3).

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

- (4) “The fraudulent documentation condition” is that a relevant person provided any person with a fraudulent document intended to constitute evidence—
- (a) that the case is not an engagement to which this Chapter applies, or
 - (b) that none of conditions A to C in section 61N is met in the case.
- (5) A “relevant person” is—
- (a) the services-provider;
 - (b) a person connected with the services-provider;
 - (c) if the intermediary in the case is a company, an office-holder in that company;
 - ^{F4}(d) [a person in the chain who is resident in the United Kingdom or has a place of business in the United Kingdom.]]

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. 61V(2) substituted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 21\(7\)\(a\)](#)
- F3** Words in s. 61V(3) substituted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 21\(7\)\(b\)](#)
- F4** S. 61V(5)(d) inserted (with effect in accordance with s. 21(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 21\(7\)\(c\)](#)

Changes to legislation:

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