

Changes to legislation: Finance Act 2007, Paragraph 8 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 3

MANAGED SERVICE COMPANIES

PART 1

AMENDMENTS OF ITEPA 2003

8 In Part 2 of Schedule 1 (index of defined expressions), insert at the appropriate places—

“associate (in Chapter 9 of Part 2)	section 61I (but see section 61C(4))”
“business (in Chapter 9 of Part 2)	section 61J”
“the client (in Chapter 9 of Part 2)	section 61D(4)”
“employer's national insurance contributions (in Chapter 9 of Part 2)	section 61J”
“managed service company (in Chapter 9 of Part 2)	section 61B”
“national insurance contributions (in Chapter 9 of Part 2)	section 61J”
“PAYE provisions (in Chapter 9 of Part 2)	section 61J”
“the relevant services (in Chapter 9 of Part 2)	section 61D(4)”
“the worker (in Chapter 9 of Part 2)	section 61D(4)”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)