



Finance Act 2014

2014 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Other provisions

18 Employment intermediaries: information powers and related penalties

(1) After section 716A of ITEPA 2003 insert—

“Employment intermediaries: information powers

716B Employment intermediaries to keep, preserve and provide information etc

- (1) For purposes connected with Chapter 7 of Part 2 (treatment of workers supplied by agencies) or Part 11 (PAYE), the Commissioners for Her Majesty's Revenue and Customs may by regulations make provision for, or in connection with, requiring a specified employment intermediary—
 - (a) to keep and preserve specified information, records or documents for a specified period;
 - (b) to provide Her Majesty's Revenue and Customs with specified information, records or documents within a specified period or at specified times.
- (2) An “employment intermediary” is a person who makes arrangements under or in consequence of which—

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) an individual works, or is to work, for a third person, or
 - (b) an individual is, or is to be, remunerated for work done for a third person.
- (3) For the purposes of subsection (2), an individual works for a person if—
- (a) the individual performs any duties of an employment for that person (whether or not the individual is employed by that person), or
 - (b) the individual provides, or is involved in the provision of, a service to that person.
- (4) In subsection (1) “specified” means specified or described in regulations made under this section.
- (5) Regulations under this section may—
- (a) make different provision for different cases or different purposes, and
 - (b) make incidental, consequential, supplementary or transitional provision or savings.”
- (2) Section 98 of TMA 1970 (penalties: special returns etc) is amended as follows.
- (3) After subsection (4E) insert—
- “(4F) If a person fails to furnish any information or produce any document or record in accordance with regulations under section 716B of ITEPA 2003, subsection (1) has effect as if—
- (a) for “£300” there were substituted “ £3,000 ”, and
 - (b) for “£60” there were substituted “ £600 ”.”
- (4) In the second column of the Table, at the appropriate place insert “ Regulations under section 716B of ITEPA 2003. ”.
- (5) The amendments made subsections (2) to (4) have effect from such day as the Treasury may appoint by order made by statutory instrument.

Commencement Information

- II** [S. 18\(2\)-\(4\)](#) in force at 6.4.2015 for the purposes of the amendments made by those sub-sections by [S.I. 2015/931](#), [art. 2](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)