

## SCHEDULES

### SCHEDULE 1

#### WORKERS' SERVICES PROVIDED TO PUBLIC SECTOR THROUGH INTERMEDIARIES

##### PART 3

###### CONSEQUENTIAL AMENDMENTS

- 11 In section 49 of ITEPA 2003 (engagements to which Chapter 8 of Part 2 applies), after subsection (4) insert—

“(4A) Holding office as statutory auditor of the client does not count as holding office under the client for the purposes of subsection (1)(c), and here “statutory auditor” means a statutory auditor within the meaning of Part 42 of the Companies Act 2006 (see section 1210 of that Act).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 11.