
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED TO PUBLIC SECTOR THROUGH INTERMEDIARIES

PART 3

CONSEQUENTIAL AMENDMENTS

- 12 In section 339A of ITEPA 2003 (travel for employment involving intermediaries), after subsection (6) insert—
- “(6A) Subsection (3) does not apply in relation to an engagement if—
- (a) sections 61N to 61R in Chapter 10 of Part 2 apply in relation to the engagement,
 - (b) one of Conditions A to C in section 61N is met in relation to the employment intermediary, and
 - (c) the employment intermediary is not a managed service company.
- (6B) This section does not apply in relation to an engagement if—
- (a) sections 61N to 61R in Chapter 10 of Part 2 do not apply in relation to the engagement because the circumstances in section 61M(1)(d) are not met,
 - (b) assuming those circumstances were met, one of Conditions A to C in section 61N would be met in relation to the employment intermediary, and
 - (c) the employment intermediary is not a managed service company.
- (6C) In determining for the purposes of subsection (6A) or (6B) whether one of Conditions A to C in section 61N is or would be met in relation to the employment intermediary, read references to the intermediary as references to the employment intermediary.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 12.