
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 11. (See end of Document for details)

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 2

AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

- 11 (1) Section 61M (engagements to which the Chapter applies) is amended as follows.
- (2) In subsection (1)—
- (a) omit paragraph (b),
 - (b) omit the “and” at the end of paragraph (c), and
 - (c) after paragraph (c) insert—
 - “(ca) the client—
 - (i) is a public authority, or
 - (ii) is a person who qualifies as medium or large and has a UK connection for one or more tax years during which the arrangements mentioned in paragraph (c) have effect, and”.
- (3) After subsection (1) insert—
- “(1A) But sections 61N to 61R do not apply if—
 - (a) the client is an individual, and
 - (b) the services are provided otherwise than for the purposes of the client's trade or business.”

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There are currently no known outstanding effects for the Finance Act 2020, Paragraph 11.