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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

#### PART 2

#### AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

13 After section 61N insert—

**“61NA Meaning of status determination statement**

- (1) For the purposes of section 61N “status determination statement” means a statement by the client that—
  - (a) states that the client has concluded that the condition in section 61M(1)(d) is met in the case of the engagement and explains the reasons for that conclusion, or
  - (b) states (albeit incorrectly) that the client has concluded that the condition in section 61M(1)(d) is not met in the case of the engagement and explains the reasons for that conclusion.
- (2) But a statement is not a status determination statement if the client fails to take reasonable care in coming to the conclusion mentioned in it.
- (3) For further provisions concerning status determination statements, see section 61T (client-led status disagreement process) and section 61TA (duty for client to withdraw status determination statement if it ceases to be medium or large).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 13.