

SCHEDULES

SCHEDULE 1

WORKERS’ SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 2

AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

- 14 In section 61O(1) (conditions where intermediary is a company) for paragraph (b) substitute—
- “(b) it is the case that—
- (i) the worker has a material interest in the intermediary,
 - (ii) the worker has received a chain payment from the intermediary, or
 - (iii) the worker has rights which entitle, or which in any circumstances would entitle, the worker to receive a chain payment from the intermediary.”