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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 15. (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

In section 61R (application of Income Tax Acts in relation to deemed employment) omit subsection (7).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 15.