

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 2

AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

- 17 (1) Section 61W (prevention of double charge to tax and allowance of certain deductions) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (b) for “a public authority” substitute “another person (“the client”)", and
 - (b) in paragraph (d) for “that public authority” substitute “the client”.
- (3) In subsection (2)(b) for “public authority” substitute “client”.