
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 3

CONSEQUENTIAL AND MISCELLANEOUS AMENDMENTS

- 18 In section 61D of ITEPA 2003 (managed service companies: worker treated as receiving earnings from employment) for subsection (4A) substitute—
- “(4A) This section does not apply where the provision of the relevant services gives rise (directly or indirectly) to an engagement to which Chapter 10 applies and either—
- (a) the client for the purposes of section 61M(1) is a public authority, or
 - (b) the client for the purposes of section 61M(1)—
 - (i) qualifies as medium or large for the tax year in which the payment or benefit mentioned in subsection (1)(b) is received, and
 - (ii) has a UK connection for the tax year in which the payment or benefit mentioned in subsection (1)(b) is received.
- (4B) Sections 60I (when a person has a UK connection for a tax year), 61K(3) (when a person qualifies as medium or large for a tax year) and 61L (meaning of public authority) apply for the purposes of subsection (4A).
- (4C) It does not matter for the purposes of subsection (4A) whether the client for the purposes of this Chapter is also “the client” for the purposes of section 61M(1).”

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