
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 9. (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

- 9 (1) Section 61K (scope of Chapter) is amended as follows.
- (2) In subsection (1) for the words “to a public authority through an intermediary” substitute “through an intermediary in a case where the services are provided to a person who—
- (a) is a public authority, or
 - (b) qualifies as medium or large and has a UK connection for a tax year”.
- (3) After subsection (2) insert—
- “(3) For the purposes of this Chapter a person qualifies as medium or large for a tax year if the person does not qualify as small for the tax year for the purposes of Chapter 8 of this Part (see sections 60A to 60G).
- (4) Section 60I (when a person has a UK connection for a tax year) applies for the purposes of this Chapter.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9.