

## SCHEDULES

### SCHEDULE 1

#### WORKERS’ SERVICES PROVIDED TO PUBLIC SECTOR THROUGH INTERMEDIARIES

##### PART 1

###### PRELIMINARY AMENDMENTS

- 1 ITEPA 2003 is amended as follows.
- 2 In section 48 (scope of Chapter 8 of Part 2: workers’ services provided through intermediaries)—
  - (a) in subsection (1), after “through an intermediary” insert “, but not where the services are provided to a public authority”, and
  - (b) after subsection (2) insert—
    - “(3) In this Chapter “public authority” has the same meaning as in Chapter 10 of this Part (see section 61L).”
- 3 In section 49(1) (engagements to which Chapter applies), after paragraph (a) insert—
  - “(aa) the client is not a public authority,”.
- 4 In section 52(2)(b) and (c) (conditions of liability under Chapter 8 where intermediary is a partnership), for “this Chapter” substitute “one or other of this Chapter and Chapter 10”.
- 5 In section 61(1) (interpretation of Chapter 8), before the definition of “engagement to which this Chapter applies” insert—
  - ““engagement to which Chapter 10 applies” has the meaning given by section 61M(5);”.
- 6 In section 61A (scope of Chapter 9 of Part 2: workers’ services provided by managed service companies), after subsection (2) insert—
  - “(3) See also section 61D(4A) (disapplication of this Chapter if Chapter 10 applies).”
- 7 In section 61D (deemed earnings where worker’s services provided by managed service company), after subsection (4) insert—
  - “(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 for this purpose it does not matter whether the client is also “the client” for the purposes of section 61M(1).”
- 8 In section 61J(1) (interpretation of Chapter 9), before the definition of “managed service company” insert—

*Status: This is the original version (as it was originally enacted).*

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““engagement to which Chapter 10 applies” has the meaning given by section [61M\(5\)](#)”.