



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 8

[^{F1}WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES TO SMALL CLIENTS]

Application of this Chapter

48 Scope of this Chapter

- (1) This Chapter has effect with respect to the provision of services through an intermediary [^{F1}in a case where the services are provided to a person who is not a public authority and who either—
 - (a) qualifies as small for a tax year, or
 - (b) does not have a UK connection for a tax year.]
- (2) Nothing in this Chapter—
 - (a) affects the operation of Chapter 7 of this Part,
 - [^{F2}(aa) applies to services provided by a managed service company (within the meaning of Chapter 9 of this Part), or]
 - (b) applies to payments [^{F3}or transfers to which section 966(3) or (4) of ITA 2007 applies (visiting performers: duty to deduct and account for sums representing income tax)] .

[^{F4}(3) In this Chapter “public authority” has the same meaning as in Chapter 10 of this Part (see section 61L).]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 48. (See end of Document for details)*

[^{F5}(4) For provisions determining when a person qualifies as small for a tax year, see sections 60A to 60G.

(5) For provision determining when a person has a UK connection for a tax year, see section 60I.]

Textual Amendments

- F1** Words in s. 48(1) substituted (6.4.2021 for the tax year 2021-22 and subsequent tax years) by [Finance Act 2020 \(c. 14\), Sch. 1 paras. 3\(2\), 24](#) (with [Sch. 1 paras. 30-34](#))
- F2** S. 48(2)(aa) substituted for word (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\), s. 25\(2\), Sch. 3 para. 3](#)
- F3** Words in s. 48(2) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 429](#) (with [Sch. 2](#))
- F4** S. 48(3) inserted (with effect in accordance with Sch. 1 para. 15 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 1 para. 2\(b\)](#)
- F5** S. 48(4)(5) inserted (6.4.2021 for the tax year 2021-22 and subsequent tax years) by [Finance Act 2020 \(c. 14\), Sch. 1 paras. 3\(3\), 24](#) (with [Sch. 1 paras. 30-34](#))

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 48.