

Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 2. (See end of Document for details)

SCHEDULES

SCHEDULE 7

MISCELLANEOUS RELOCATIONS

PART 2

RELOCATION OF SECTION 24 OF FA 1974

Taxes Management Act 1970 (c. 9)

11 TMA 1970 is amended as follows.

12 In section 8 (personal return) after subsection (4) insert—

“(4A) Subsection (4B) applies if a notice under this section is given to a person within section 8ZA of this Act (certain persons employed etc by person not resident in United Kingdom who perform their duties for UK clients).

(4B) The notice may require a return of the person's income to include particulars of any general earnings (see section 7(3) of ITEPA 2003) paid to the person.”

13 After section 8 insert—

“8ZA Interpretation of section 8(4A)

(1) For the purposes of section 8(4A) of this Act, a person (“F”) is within this section if each of conditions A to C is met.

(2) Condition A is that F performs in the United Kingdom, for a continuous period of 30 days or more, duties of an office or employment.

(3) Condition B is that the office or employment is under or with a person who—
(a) is not resident in the United Kingdom, but
(b) is resident outside the United Kingdom.

(4) Condition C is that the duties are performed for the benefit of a person who—
(a) is resident in the United Kingdom, or
(b) carries on a trade, profession or vocation in the United Kingdom.”

14 After section 15 insert—

“15A Non-resident's staff are UK client's employees for section 15 purposes

(1) Subsection (5) applies if each of conditions A to C is met.

(2) Condition A is that a person (“F”) performs in the United Kingdom, for a continuous period of 30 days or more, duties of an office or employment.

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- (3) Condition B is that the office or employment is under or with a person who—
- (a) is not resident in the United Kingdom, but
 - (b) is resident outside the United Kingdom.
- (4) Condition C is that the duties are performed for the benefit of a person (“P”) who—
- (a) is resident in the United Kingdom, or
 - (b) carries on a trade, profession or vocation in the United Kingdom.
- (5) Section 15 of this Act applies as if P were F's employer, but only so as to enable P to be required to make a return of F's name and place of residence.”

Finance Act 1974 (c. 30)

- 15 FA 1974 is amended as follows.
- 16 Omit section 24 (returns of persons treated as employees).

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