

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 2

AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

- 12 (1) Section 61N (worker treated as receiving earnings from employment) is amended as follows.
- (2) In subsection (3)—
- (a) after “subsections (5) to (7)” insert “and (8A)”, and
 - (b) after “61T” insert “, 61TA”.
- (3) For subsection (5) substitute—
- “(5) Unless and until the client gives a status determination statement to the worker (see section 61NA), subsections (3) and (4) have effect as if for any reference to the fee-payer there were substituted a reference to the client; but this is subject to section 61V.
- (5A) Subsections (6) and (7) apply, subject to sections 61T, 61TA and 61V, if—
- (a) the client has given a status determination statement to the worker,
 - (b) the client is not the fee-payer, and
 - (c) the fee-payer is not a qualifying person.”
- (4) In subsection (8) (meaning of “qualifying person”) before paragraph (a) insert—
- “(za) has been given by the person immediately above them in the chain the status determination statement given by the client to the worker,”.
- (5) After subsection (8) insert—
- “(8A) If the client is not a public authority, a person is to be treated by subsection (3) as making a deemed direct payment to the worker only if the chain payment made by the person is made in a tax year for which the client qualifies as medium or large and has a UK connection.”