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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 17. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

#### PART 2

##### AMENDMENTS TO CHAPTER 10 OF PART 2 OF ITEPA 2003

- 17 (1) Section 61W (prevention of double charge to tax and allowance of certain deductions) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (b) for “a public authority” substitute “ another person (“the client”) ”, and
  - (b) in paragraph (d) for “that public authority” substitute “ the client ”.
- (3) In subsection (2)(b) for “public authority” substitute “ client ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 17.