
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 20. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 3

CONSEQUENTIAL AND MISCELLANEOUS AMENDMENTS

- 20 In section 60 of FA 2004 (construction industry scheme: meaning of contract payments) after subsection (3) insert—
- “(3A) This exception applies in so far as—
- (a) the payment can reasonably be taken to be for the services of an individual, and
 - (b) the provision of those services gives rise to an engagement to which Chapter 10 of Part 2 of ITEPA 2003 applies (workers' services provided through intermediaries to public authorities or medium or large clients).
- (3B) But the exception in subsection (3A) does not apply if, in the case of the engagement mentioned in paragraph (b) of that subsection, the client for the purposes of section 61M(1) of ITEPA 2003—
- (a) is not a public authority, and
 - (b) either—
 - (i) does not qualify as medium or large for the tax year in which the payment concerned is made, or
 - (ii) does not have a UK connection for the tax year in which the payment concerned is made.
- (3C) Sections 60I (when a person has a UK connection for a tax year), 61K(3) (when a person qualifies as medium or large for a tax year) and 61L (meaning of public authority) of ITEPA 2003 apply for the purposes of subsection (3B).”

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