

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)*

# SCHEDULES

## SCHEDULE 12

### PROVISION OF SERVICES THROUGH AN INTERMEDIARY

#### PART I

##### APPLICATION OF THIS SCHEDULE

###### *Engagements to which this Schedule applies*

1 F1 .....

###### **Textual Amendments**

**F1** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

###### *Worker treated as receiving Schedule E income*

2 F2 .....

###### **Textual Amendments**

**F2** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

###### *Conditions of liability where intermediary is a company*

3 F3 .....

###### **Textual Amendments**

**F3** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

###### *Conditions of liability where intermediary is a partnership*

4 F4 .....

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**Textual Amendments**

**F4** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

*Conditions of liability where intermediary is an individual*

5 **F5** .....

**Textual Amendments**

**F5** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

*Exception of certain payments subject to deduction of tax*

6 **F6** .....

**Textual Amendments**

**F6** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

**Changes to legislation:**

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