



Finance Act 2024

2024 CHAPTER 3

PART 1

INCOME TAX AND CORPORATION TAX

CHAPTER 3

OTHER INCOME TAX MEASURES

Other

17 PAYE regulations: special types of payer or payee

- (1) In Chapter 3 of Part 11 of ITEPA 2003 (pay as you earn: special types of payer or payee), after section 688AA insert—

“688AB Workers’ providing services through intermediaries etc: cases where taxes already paid

- (1) PAYE regulations may make the following provision.
- (2) Provision for an amount to be treated as having been recovered from the payee, and for that amount not to be recoverable from the payer (“the deemed employer”), where—
- (a) the deemed employer would otherwise be liable to pay an amount under PAYE regulations in consequence of being treated under section 61N(3) as having made a deemed direct payment to a worker (other than by virtue of section 61WA), and
 - (b) an amount of income tax or corporation tax has already been paid, or assessed, in respect of income referable to that payment.
- (3) Provision for the amount referred to in the opening words of [subsection \(2\)](#) to be the best estimate which can reasonably be made by an officer of Revenue

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2024, Section 17. (See end of Document for details)

and Customs (whether generally or specifically) of the amount referred to in [subsection \(2\)\(b\)](#).

- (4) Provision preventing a person specified in PAYE regulations from—
- (a) making a claim for the repayment of, or relief in respect of, an amount referred to in [subsection \(2\)\(b\)](#), or
 - (b) deducting, or setting off, the amount referred to in that subsection from, or against, any tax liability of the person,
- in a case where an estimate of that amount is treated as having been recovered from the payee as a result of provision made by virtue of this section.
- (5) In this section, “payee” and “payer” have the same meaning as in section 684 (see subsection (7C) of that section).”

- (2) PAYE Regulations made by virtue of [subsection \(1\)](#) may make provision in relation to deemed direct payments made on or after 6 April 2017.

Changes to legislation:

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