

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000,  
Cross Heading: Calculation of deemed Schedule E payment. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 12

#### PROVISION OF SERVICES THROUGH AN INTERMEDIARY

##### PART II

##### THE DEEMED SCHEDULE E PAYMENT

##### *Calculation of deemed Schedule E payment*

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**F1** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

##### *Reimbursed expenses*

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**F2** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

##### *Treatment of mileage allowances*

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**F3** Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Calculation of deemed Schedule E payment.