

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

SCHEDULES

SCHEDULE 12

PROVISION OF SERVICES THROUGH AN INTERMEDIARY

PART III

SUPPLEMENTARY PROVISIONS

Earlier date of deemed Schedule E payment in certain cases

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F1 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

Relief in case of distributions by intermediary

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F2 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

Provisions applicable to multiple intermediaries

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F3 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

Multiple intermediaries: avoidance of double-counting

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F4 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

Multiple intermediaries: joint and several liability for PAYE deductions

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F5 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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

Calculation of profits of intermediary: deduction for deemed Schedule E payment

^{F6}17

Textual Amendments

F6 [Sch. 12 para. 17](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 467, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Calculation of profits of intermediary: special rules for partnerships

^{F7}18

Textual Amendments

F7 [Sch. 12 para. 18](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 467, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Meaning of “associat”e

19 ^{F8}

Textual Amendments

F8 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with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)

Meaning of “the Inland Revenue”e

20 ^{F9}

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Textual Amendments

F9 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)

Interpretation

21 **F10**

Textual Amendments

F10 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)

Transitional provisions: general

22 **F11**

Textual Amendments

F11 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)

Transitional provisions: deemed discontinuance of business

23 **F12**

Textual Amendments

F12 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)

Saving for provisions relating to agency workers

24 **F13**

Textual Amendments

F13 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)

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