



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

### CHAPTER 8

#### APPLICATION OF PROVISIONS TO WORKERS UNDER ARRANGEMENTS MADE BY INTERMEDIARIES

##### *Application of this Chapter*

#### **49 Engagements to which this Chapter applies**

(1) This Chapter applies where—

- (a) an individual (“the worker”) personally performs, or is under an obligation personally to perform, services [<sup>F1</sup>for another person] (“the client”),
- (b) the services are provided not under a contract directly between the client and the worker but under arrangements involving a third party (“the intermediary”), and

[<sup>F2</sup>(c) the circumstances are such that—

- (i) if the services were provided under a contract directly between the client and the worker, the worker would be regarded for income tax purposes as an employee of the client or the holder of an office under the client, or
- (ii) the worker is an office-holder who holds that office under the client and the services relate to the office.]

<sup>F3</sup>(2) .....

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*Status: Point in time view as at 27/01/2016. This version of this provision has been superseded.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 49 is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (3) The reference in subsection (1)(b) to a “third party” includes a partnership or unincorporated body of which the worker is a member.
- (4) The circumstances referred to in subsection (1)(c) include the terms on which the services are provided, having regard to the terms of the contracts forming part of the arrangements under which the services are provided.
- (5) In this Chapter “engagement to which this Chapter applies” means any such provision of services as is mentioned in subsection (1).

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#### **Textual Amendments**

- F1** Words in s. 49(1)(a) substituted (with effect in accordance with s. 136(4) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 136\(2\)](#)
- F2** S. 49(1)(c) substituted (with effect in accordance with s. 22(2) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 22\(1\)](#)
- F3** S. 49(2) repealed (with effect in accordance with s. 136(4) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 136\(3\)\(a\), Sch. 43 Pt. 3\(1\)](#)

**Status:**

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**Changes to legislation:**

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