



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 8

[^{F1}WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES TO SMALL CLIENTS]

[^{F1}When a person has a UK connection

[^{F1}60I When a person has a UK connection for a tax year

- (1) For the purposes of this Chapter, a person has a UK connection for a tax year if (and only if) immediately before the beginning of that tax year the person—
 - (a) is resident in the United Kingdom, or
 - (b) has a permanent establishment in the United Kingdom.
- (2) In this section “permanent establishment”—
 - (a) in relation to a company, is to be read (by virtue of section 1007A of ITA 2007) in accordance with Chapter 2 of Part 24 of CTA 2010, and
 - (b) in relation to any other person, is to be read in accordance with that Chapter but as if references in that Chapter to a company were references to that person.]

Textual Amendments

- F1** Ss. 60A-60I and cross-headings inserted (6.4.2021 for the tax year 2021-22 and subsequent tax years) by [Finance Act 2020 \(c. 14\)](#), [Sch. 1 paras. 5, 24](#) (with [Sch. 1 paras. 30-34](#))

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 60I is up to date with all changes known to be in force on or before 21 June 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) View outstanding changes*

Modifications etc. (not altering text)

- C1** S. 60I applied (with effect in accordance with [Sch. 1 para. 27](#) of the amending Act) by [2004 c. 12, s. 60\(3C\)](#) (as inserted by [Finance Act 2020 \(c. 14\)](#), [Sch. 1 para. 20](#) (with [Sch. 1 paras. 30-34](#)))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)