



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

Supplementary provisions

61 Interpretation

(1) In this Chapter—

- “associate” has the meaning given by section 60;
- “associated company” has the meaning given by section 416 of ICTA;
- “business” means any trade, profession or vocation and includes a Schedule A business;
- “company” means a body corporate or unincorporated association, and does not include a partnership;
- “employer’s national insurance contributions” means secondary Class 1 or Class 1A national insurance contributions;
- “engagement to which this Chapter applies” has the meaning given by section 49(5);
- “national insurance contributions” means contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992;
- “PAYE provisions” means the provisions of Part 11 or PAYE regulations;
- “the relevant engagements” has the meaning given by section 50(4).

Status: Point in time view as at 10/07/2003. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 61 is up to date with all changes known to be in force on or before 14 September 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)

- (2) References in this Chapter to payments or benefits received or receivable from a partnership or unincorporated association include payments or benefits to which a person is or may be entitled in the person's capacity as a member of the partnership or association.
- (3) For the purposes of this Chapter—
 - (a) anything done by or in relation to an associate of an intermediary is treated as done by or in relation to the intermediary, and
 - (b) a payment or other benefit provided to a member of an individual's family or household is treated as provided to the individual.
- (4) For the purposes of this Chapter a man and a woman living together as husband and wife are treated as if they were married to each other.

Status:

Point in time view as at 10/07/2003. This version of this provision has been superseded.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 61 is up to date with all changes known to be in force on or before 14 September 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.