
Status: Point in time view as at 24/02/2022.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 1

AMENDMENTS TO CHAPTER 8 OF PART 2 OF ITEPA 2003

- 3 (1) Section 48 (scope of Chapter) is amended as follows.
- (2) In subsection (1) for the words from “, but” to the end substitute “in a case where the services are provided to a person who is not a public authority and who either—
- (a) qualifies as small for a tax year, or
 - (b) does not have a UK connection for a tax year.”
- (3) After subsection (3) insert—
- “(4) For provisions determining when a person qualifies as small for a tax year, see sections 60A to 60G.
 - (5) For provision determining when a person has a UK connection for a tax year, see section 60L.”

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