

SCHEDULES

SCHEDULE 1

WORKERS’ SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 1

AMENDMENTS TO CHAPTER 8 OF PART 2 OF ITEPA 2003

- 4 (1) Section 50 (worker treated as receiving earnings from employment) is amended as follows.
- (2) In subsection (1) before paragraph (a) insert—
“(za) the client qualifies as small or does not have a UK connection,”.
- (3) After subsection (4) insert—
“(5) The condition in paragraph (za) of subsection (1) is to be ignored if—
(a) the client concerned is an individual, and
(b) the services concerned are performed otherwise than for the purposes of the client’s business.
- (6) For the purposes of paragraph (za) of subsection (1) the client is to be treated as not qualifying as small for the tax year concerned if the client is treated as medium or large for that tax year by reason of section 61TA(3)(a).”