



# Finance Act 2024

## 2024 CHAPTER 3

### PART 1

#### INCOME TAX AND CORPORATION TAX

### CHAPTER 3

#### OTHER INCOME TAX MEASURES

#### *Other*

#### 17 PAYE regulations: special types of payer or payee

- (1) In Chapter 3 of Part 11 of ITEPA 2003 (pay as you earn: special types of payer or payee), after section 688AA insert—

**“688AB Workers’ providing services through intermediaries etc: cases where taxes already paid**

- (1) PAYE regulations may make the following provision.
- (2) Provision for an amount to be treated as having been recovered from the payee, and for that amount not to be recoverable from the payer (“the deemed employer”), where—
- (a) the deemed employer would otherwise be liable to pay an amount under PAYE regulations in consequence of being treated under section 61N(3) as having made a deemed direct payment to a worker (other than by virtue of section 61WA), and
  - (b) an amount of income tax or corporation tax has already been paid, or assessed, in respect of income referable to that payment.
- (3) Provision for the amount referred to in the opening words of [subsection \(2\)](#) to be the best estimate which can reasonably be made by an officer of Revenue

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*Status: This is the original version (as it was originally enacted).*

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and Customs (whether generally or specifically) of the amount referred to in [subsection \(2\)\(b\)](#).

- (4) Provision preventing a person specified in PAYE regulations from—
- (a) making a claim for the repayment of, or relief in respect of, an amount referred to in [subsection \(2\)\(b\)](#), or
  - (b) deducting, or setting off, the amount referred to in that subsection from, or against, any tax liability of the person,
- in a case where an estimate of that amount is treated as having been recovered from the payee as a result of provision made by virtue of this section.
- (5) In this section, “payee” and “payer” have the same meaning as in section 684 (see subsection (7C) of that section).”

- (2) PAYE Regulations made by virtue of [subsection \(1\)](#) may make provision in relation to deemed direct payments made on or after 6 April 2017.