

Managed Service Companies: summary of consultation responses on transfer of Pay as You Earn and national insurance contributions debts

July 2007



HM TREASURY



HM Revenue
& Customs



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INTRODUCTION

1.1 In the 2006 Pre-Budget Report the Government announced measures to tackle Managed Service Companies (MSCs). The Government has consulted on the primary legislation to define MSCs, apply employed levels of tax and national insurance contributions (NICs) to the income received by workers in MSCs, and to allow the recovery of Pay as You Earn (PAYE) and NICs debts of the MSC from third parties.

1.2 The Government has also consulted on the regulations relating to the transfer of the PAYE debts of MSCs. This document summarises the comments and suggestions made during this second consultation and explains how the regulations have been modified in response.

1.3 The Government's overall approach, informed by this consultation, has been to amend the regulations to:

- Clarify the transferee groupings and thus the order in which debts may be transferred to persons prescribed in s.688A(2), Part 11, Income Tax (Earnings and Pensions) Act 2003 (ITEPA);
- Change the time limit within which transfer notices can be issued to persons within s.688A(2)(c) and associated (d);
- Restrict the date from which interest is payable by persons within s.688A(2)(c) and associated (d); and to
- Expand the information within the transfer notice.

1.4 Draft regulations are published alongside this document and are available at www.hmrc.gov.uk/employment-status/legislation.htm. These regulations are expected to take effect from 6 August 2007.

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THE CONSULTATION

- 2.1** In the 2006 Pre-Budget Report (PBR) the Government announced measures to tackle Managed Service Companies (MSCs). Two consultations were conducted on this legislation, the first of which began with the publication at PBR 2006 of the consultation document *Tackling Managed Service Companies* (published on 6 December 2006).¹
- 2.2** This document described MSCs and set out the Government's plans to address the significant and increasing risk to the Exchequer from MSCs and the unfair competitive advantage those using them are gaining over workers and businesses who pay the correct employed levels of tax and national insurance. It also contained the draft primary legislation on the definition of an MSC and the related tax charge.
- 2.3** A second document, *Managed Service Companies - Transfer of Pay as You Earn and national insurance contributions debts*, published on 8 February 2007, set out the need for provisions to allow the transfer of MSCs' debts to appropriate third parties. This arises from the difficulties faced by HMRC in collecting PAYE and NICs due from MSCs. Where a liability has been established, in practice the debt often cannot be collected from an MSC because MSCs generally have no tangible assets, making it easy for them to be wound up or simply to cease trading and for workers to move to a new MSC.
- 2.4** This document included the draft primary legislation on the transfer of the PAYE debts of MSCs, together with the related draft regulations on the transfer of PAYE debts.
- 2.5** The consultation on the primary legislation ended on 2 March 2007. The Government published a summary of consultation responses to the draft primary legislation on 22 March 2007 (*Tackling Managed Service Companies: summary of consultation responses*). This document now summarises what the Government has learned through this second consultation and explains how the regulations have been modified in response.

¹ Most documents mentioned in this summary are available at www.hm-treasury.gov.uk/pre_budget_report/prebud_pbr06/other_docs/prebus_pbr06_odmanagedservices.cfm

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CHANGES TO THE LEGISLATION ALREADY ANNOUNCED

3.1 The summary of responses to the consultation on the primary legislation, published at Budget 2007, set out changes to the Government's approach. Where appropriate, these changes were reflected in the Finance Bill published on 27 March 2007. This document does not repeat these changes to the debt transfer provisions in primary legislation which can be found in the summary of responses to the consultation.

3.2 In addition, two further amendments were made to the primary legislation on the debt transfer provisions during the Public Bill Committee stage of the Finance Bill and these have required further consequential amendments to the regulations which are published alongside this document.

3.3 Part 11, Income Tax (Earnings and Pensions) Act 2003 (ITEPA) s.688A(2)(c) was further amended so that it reads:

a person who (directly or indirectly) has encouraged or been actively involved in the provision by the MSC of the services of the individual.

3.4 This amendment was made in response to industry concerns that there was not sufficient clarity about whom debts could be transferred to and, in particular, that end clients merely paying for labour, or employment businesses or agencies simply placing workers, would be within the scope of the legislation.

3.5 At the same time, responding to concerns that employment businesses or agencies might be within the scope of the debt transfer simply as a result of carrying on their normal business of placing individuals, the Government expanded the exclusion at s.688A(3) ("A person does not fall within subsection (2)(c) merely by providing legal or accountancy advice in a professional capacity") to read:

A person does not fall within subsection (2)(c) merely by virtue of—

(a) providing legal or accountancy advice in a professional capacity, or

(b) placing the individual with persons who wish to obtain the services of the individual (including by contracting with the MSC for the provision of those services).

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RESPONSES TO THE CONSULTATION AND THE GOVERNMENT'S APPROACH INFORMED BY THESE

- 4.1** A total of nine organisations responded to the consultation.
- 4.2** The responses are summarised under six broad headings:
- Groups and ordering of transferees
 - Timing of debt transfer
 - Conditions of debt transfer
 - Degree of involvement of transferees
 - Debt transfer practicalities
 - Appeal against debt transfer
- 4.3** Where responses apply to the primary legislation, or unpick the clear intention of the primary legislation via the regulations, they have not been included. Where suggested amendments have been superseded by Government amendments at Budget or Finance Bill, these have similarly not been included.

GROUPS AND ORDERING OF TRANSFEREES

4.4 The primary legislation setting out the debt transfer provisions (s.688A ITEPA) differentiates four classes of persons from whom HMRC may recover a PAYE debt of an MSC (s.688A(2)(a) to (d)). The regulations enable HMRC to recover the debt from one or more persons by the issue of a Transfer Notice, and set out the way in which that is to be done, establishing an order among the classes in which debt may be transferred (at what is now Regulation 97C of the PAYE Regulations and 29C of the Social Security Regulations).²

4.5 Respondents agreed that those within s.688A(2)(c) should only be approached for a debt once all options had been explored with those within s.688A(2)(a) and s.688A(2)(b). Two respondents expressed concern that whereas r.97C(7) indicates that the debt ought to be sought from those within s.688A(2)(a) and s.688A(2)(b) before those in s.688A(2)(c), there is no reference within r.97C(7) to those within s.688A(2)(d). This could have the unintended consequence that those within s.688A(2)(d) could be pursued at any time.

4.6 It is the Government's intention that persons within s.688A(2)(d) - directors or other office holders or associates (other than of individuals) - be differentiated as being associated with either persons within s.688A(2)(b) or s.688A(2)(c). It is not the Government's intention that those within s.688A(2)(c) could be approached before those within s.688A(2)(d) who are associated with persons in s.688A(2)(b).

4.7 To clarify this the Government has amended the regulations so that all references to person within s.688A(2)(b) or s.688A(2)(c) refer also to the relevant associates of these persons within s.688A(2)(d) so that the regulations now differentiate between

² Unless otherwise stated, references to the Regulations throughout this document are to the Regulations as published in July 2007 and not those published in February 2007 (included in changes to the latter are the switching of the order of r.97B and 97C).

- those within s.688A(2)(d) who are linked to those within s.688A(2)(b) - known as “paragraph (b) associates” and
- those within s.688A(2)(d) who are linked to those within s.688A(2)(c) - known as “paragraph (c) associates”.³

4.8 Persons within s.688A(2)(b) and those linked to them within s.688A(2)(d) are referred to in this document as s.688A(2)(b) and paragraph (b) associates. Persons within s.688A(2)(c) and those linked to them within s.688A(2)(d) are referred to in this document as s.688A(2)(c) and paragraph (c) associates.

4.9 HMRC will also clarify in its guidance on transfer of debts that the exemption in s.688A(3) for persons providing legal or accountancy advice, as well as employment businesses, applies to persons within s.688A(2)(d) as well as s.688A(2)(c).

4.10 One respondent - while noting that it was the Government's intention when seeking to recover an MSC's debt to approach the MSC first, then the MSC's director or other office-holder or associate, then the MSC provider, followed by other third parties - thought that a strict order for debt transferees ought to be set out in the regulations (and that failure to follow this order on HMRC's part be a ground of appeal). This was seen as making it less likely that HMRC approached parties arguably less culpable, but more likely to meet a debt. An exemption from this list was suggested for MSC workers who are not directors of their own MSCs.

4.11 HMRC's guidance will make clear that transfer of an MSC's debt must be considered firstly to persons within s.688A(2)(a) and then to persons in s.688A(2)(b) and paragraph (b) associates. The Regulations prohibit the transfer of a debt to a person within s.688A(2)(c) and paragraph (c) associates until recovery has been considered or attempted from the persons in the first two categories and determined to be impracticable. Non-office holding workers in MSCs are not referred to in the order, however they will come within s.688A(2)(c).

4.12 One observation was that s.688A(2)(a), s.688A(2)(b) and s.688A(2)(c) may not be mutually exclusive and that it might be possible for one party to fall within more than one with unintended consequences – for example that the extra rights of appeal for those within s.688A(2)(c) might apply more widely.

4.13 The Government has addressed this through the additional information to be included in the transfer notice stating within which category, in accordance with s. 688A(2), the person falls (see later section on appeals).

TIMING OF DEBT TRANSFER

4.14 A number of respondents thought the 12 month time limit on debt transfers appropriate (as set out in r.97D). Several others felt that this limit might have the consequence that HMRC had not exhausted efforts to obtain the debt from those third

³ “paragraph (b) associate” means a person who—

- is within section 688A(2)(d), and
- is within that provision by virtue of a connection with a person who is within section 688A(2)(b);

“paragraph (c) associate” means a person who—

- is within section 688A(2)(d), and
- is within that provision by virtue of a connection with a person who is within section 688A(2)(c).

In addition, any references mistakenly included to “section 688” have been amended to “section 688A”.

parties within s.688A(2)(a) and s.688A(2)(b) before approaching those within s.688A(2)(c). In particular it was felt that this time limit in conjunction with the former r.97B(6)(c) – that the Exchequer should not be prejudiced – could have the unintended consequence that HMRC transferred the debt to parties arguably less culpable, but more likely to meet the debt as the 12 month deadline approached.

4.15 Nevertheless, it was noted that the time limit was included for sound reasons – namely to prevent the possibility of a debt transfer hanging over a business's head for several years. One suggested solution was that those within s.688A(2)(c) might only be issued with a transfer notice after a certain amount of time had passed after a notice had been issued to those within s.688A(2)(a) and s.688A(2)(b).

4.16 In response to these concerns the Government has amended the time limit within which transfer notices can be issued to persons within s.688A(2)(c) and paragraph (c) associates and removed the former r.97B(6)(c) (prejudice to the Exchequer)⁴. Transfer Notices to persons specified in s. 688A(2)(a) and (b), and paragraph (b) associates, must be served within the time limit currently specified in r.97D(2). But Transfer Notices to persons in s. 688A(2)(c) and paragraph (c) associates must now, in accordance with r.97D(8), be served within 3 months of an officer of Revenue and Customs certifying that it is impracticable to recover the specified amount from persons within s.688A(2)(a) and s.688A(2)(b) and paragraph (b) associates.⁵

4.17 One respondent deemed r.97F - which governs payment of the specified amount - 'appropriate'. But another was concerned that, given that r.97F(2) states that 'the transferee must pay the specified amount within 30 days', a person within s.688A(2)(c) might meet the debt before parties 'higher up the chain' and suggested there be an amendment so that HMRC have flexibility as to the due date for payment (but with a minimum of 30 days from date of issue). This is not necessary as a debt can only be transferred to persons within s.688A(2)(c) and paragraph (c) associates once an officer of HMRC has certified that it is impracticable to recover the debt from persons within s.688A(2)(a) and s.688A(2)(b) and paragraph (b) associates (see next section).

CONDITIONS OF DEBT TRANSFER

4.18 A number of respondents agreed that it was a necessary condition for the transfer of debt to persons within s.688A(2)(a) and s.688A(2)(b) that the relevant PAYE debt is 'irrecoverable' from the MSC, and that, further to this, for parties within s.688A(2)(c), it is 'impossible' or 'impracticable' to recover the amount from those parties within s.688A(2)(a) and s.688A(2)(b).

4.19 One felt that the reassurance offered by 'impossible' and 'impracticable' was countered by the wider scope for recovery offered by the former r.97B(6)(c) (which required an officer of HMRC to take a view on whether 'protection of the Exchequer would be prejudiced'). One felt that, while subjectivity in some contexts was appropriate (for example in r.97C(9) – HMRC to have regard to degree of involvement of parties within s.688A(2)(c)), there was too great a degree of subjectivity in some of the conditions; for example a condition that it is 'impracticable' to recover the debt from those within s.688A(2)(a) and s.688A(2)(b) may allow too great a scope to HMRC to use

⁴ A further consequential amendment is the removal of the former r.97G(3)(k).

⁵ R.97C(7) is amended so that officers of Revenue and Customs must certify that they are of the opinion that it is impracticable to recover the specified amount from persons within s.688A(2)(a) and s.688A(2)(b) and paragraph (b) associates.

these provisions; or, for example, that the regulations rely too much on the 'opinion' of an officer of Revenue and Customs.

4.20 One respondent suggested that at r.97C(1)(b) and r.97C(7) 'opinion' should read 'reasonable opinion'. The Government does not believe this is necessary as an officer of HMRC is required to act reasonably when undertaking their statutory functions.

4.21 Alternative conditions were suggested by some respondents – recoverability could be determined by 'the normal legal process' instead of the 'opinion' of an HMRC officer; 'irrecoverable' could be defined in legislation to enhance consistency of application and increase certainty for transferees and professional advisers. One respondent felt that a more objective test would be to drop the 'impracticable' criterion, necessary for transfer to those within s.688A(2)(c), and rely instead on 'impossible'.

4.22 It is conceivable that a debt may be impracticable to recover but not impossible. For example, should a transferee have insufficient funds to meet a debt in full they may seek to enter into payment by instalments, paying nominal sums over several years. In this instance recovery is not impossible, however it is impracticable. Also, should a transferee leave the UK, recovery is impracticable, although not impossible as he may come back to the UK at some point in the future.

4.23 An alternative was suggested to the two-stage approach whereby a direction is made for recovery from all persons listed within s.688A(2), and then transfer notices are issued to particular individuals within s.688A(2). Under this alternative approach HMRC would first establish a complete list of all of the persons that it considered to be responsible for the PAYE debts of the MSC and then serve a transfer notice only on those persons. The Government has not adopted this approach as such a procedure might trigger in many cases a large number of such notifications to persons unlikely ever to receive a formal Transfer Notice. This might not only cause undue concern to individuals and businesses but could have more serious financial consequences in some cases (for example if such a notification precipitated insolvency).

4.24 The Government is making a number of amendments to r.97C. R.97C(1)(b) states that an MSC's debt can be transferred if it is 'irrecoverable' from the MSC. In order to avoid a situation where a company could offer to pay off a debt at an inappropriately low rate (with only a nominal weekly sum offered against a large debt) to defer any transfer of debt,⁶ the Government is adding to r.97C(1)(b) that the debt is 'irrecoverable from the managed service company within a reasonable period'.

4.25 The former r.97B(6)(a) and (b) gave two conditions under which a transfer notice could be issued to a person within s.688A(2)(c) and paragraph (c) associates – that it is either 'impossible' or 'impracticable' to recover the specified amount from persons within s.688A(2)(a) or s.688A(2)(b) and paragraph (b) associates. The Government believes that, given that 'impossible' is encompassed by 'impracticable', this latter criterion is the only one necessary and so is removing the former r.97B(6)(a) (see current r.97C(7)).⁷

⁶ For example, it has been suggested that a company could offer to pay a £25,000 debt at £5 per week and that third parties could then claim that the debt is not "irrecoverable".

⁷ A consequential amendment is that the former r.97G(3)(h) is deleted.

DEGREE OF INVOLVEMENT OF TRANSFEREES

4.26 Some respondents commented on r.97C(9) which says that HMRC is to have 'regard to the degree and extent' of a person's involvement (within s.688A(2)(c)) with an MSC when determining the amount of transfer notices and identity of transferees. One suggested that r.97C(9) was insufficiently proportional to protect a person from unreasonably being made liable and that a solution would be to define 'degree and extent' (adding a consequential new ground of appeal at r.97G). A further comment on r.97C(9) was that it did not seem to apply to those within s.688A(2)(d) who were linked to those within s.688A(2)(c). As previously explained, the s.688A(2)(d) link to s.688A(2)(b) and (c) will now be set out in the Regulations.

4.27 One queried whether r.97C(9) was consistent with r.97C(3) which states that those parties within s.688A(2) against whom HMRC has made a direction authorising recovery of the debt should have joint and several liability (though subject to the remainder of r.97C).

4.28 Another respondent thought that joint and several liability was inappropriate in this context in that, for example, it might be unfair for one MSC worker to bear the debts of another.

4.29 The Government does not believe that there is any inconsistency. There are two distinct concepts: once HMRC determines an MSC debt to be irrecoverable, all parties within s.688A(2) become jointly and severally liable, but that has no practical consequence until such time as HMRC formally transfer the debt.

DEBT TRANSFER PRACTICALITIES

4.30 There was endorsement from respondents of the information to be included in the transfer notice at r.97E, with one respondent calling it 'useful'. One suggestion was made that this information be expanded with reference to the grounds of appeal (r.97G(3)) as a template, particularly to include an assertion that the relevant PAYE debt is due from an MSC and that the amount relates to a company which satisfies the definition of an MSC within s.688A. Another suggestion was that the notice include a summary of all previous transferees, as well as the grounds on which the debt had been transferred to them (with reference to r.97C(7)). This was seen as necessary for a transferee to be in a position to exercise their rights of appeal properly (eg. at r.97G(3)(j)).

4.31 Responding to this, the Government has expanded the contents of the transfer notice to include:

- Under which Regulation, in accordance with conditions A-E of r.97B, the debt is due;
- A certificate that the debt is irrecoverable from the MSC within a reasonable period;
- Within which category, in accordance with s.688A(2), the person falls;
- Where the transferee is a person within s.688A(2)(c) and paragraph (c) associates, the date on which an officer of Revenue and Customs certified that the debt was impracticable to recover in accordance with r.97C(7)(as amended) from persons within s. 688A(2)(a) and (b) and paragraph (b) associates; and

- **The names of the persons within s. 688A(2)(a), and s.688A(2)(b) and paragraph (b) associates, from whom it has been impracticable to recover the debt.**

4.32 Several comments were made on the procedure for repayment of surplus amounts of tax to HMRC. One respondent thought the regulations ought to stipulate that HMRC repay 'without delay' rather than 'without unreasonable delay' to minimise any cash flow problems for businesses (r.97L(2)). Two others felt that, in the event of surplus repayments, priority ought to be given to parties 'further down' the chain for a refund and that this ought to be formalised. For example 'the just and equitable basis' of r.97L(2) could be formalised by specifying that parties other than those within s.688A(2)(a) and s.688A(2)(b) be prioritised when repayments were considered. Another respondent observed that where a person within s.688A(2)(c) has been served with a transfer notice and pays accordingly, there is no obvious right to recover the debt from either the MSC or the MSC Provider.

4.33 Responding to this, HMRC guidance will clarify that any repayment would be to persons in category s.688A(2)(c) and paragraph (c) associates before s.688A(2)(a) and s.688A(2)(b) and paragraph (b) associates. The Government believes any further prescription might lead to inequitable outcomes – for example there may be circumstances where repaying s.688A(2)(b) and paragraph (b) associates before s.688A(2)(a) would not be equitable (for example the director has re-mortgaged his house but the MSC provider has the money in its bank account).

4.34 The regulations on the payment of the specified amount were deemed 'appropriate' by one respondent. Another observed that an individual could be liable for interest that had accrued on an outstanding debt before that debt had been transferred to him or her. While that might be appropriate for some within s.688A(2)(a) and s.688A(2)(b) and paragraph (b) associates, it would not be for those within s.688A(2)(c) and paragraph (c) associates.

4.35 In response the Government has amended r.97F so that interest accrues in respect of persons within s.688A(2)(c) and paragraph (c) associates only from the due date (that is 30 days after the issue of the Transfer Notice), in accordance with r.97F(4), and not from the reckonable date, as previously.⁸

4.36 In terms of enforcement, noting that they understood that HMRC intended debt transfer to be administered by a specialist unit, one respondent suggested that this be explicit in the regulations to reassure taxpayers as to the consistency of the application of the provisions – for example by asserting that only 'authorised officers of HMRC' could undertake this.

4.37 It is not unusual for HMRC to vest specialist roles in specialist teams as this enables guidance and technical support to be narrowly focussed and expertise to develop. But staff in such teams are not separately authorised to undertake a particular role as all officers of HMRC are authorised to act within the remit of their roles. So the Government does not think an authorisation process for officers dealing with the debt transfer provisions is necessary.

⁸ Accordingly, at r.97K(1)(b) reference is made to the interest in addition to the amount specified in the transfer notice, being recoverable as if it were income tax charged on the transferee.

APPEAL AGAINST DEBT TRANSFER

4.38 A variety of comments was made on the procedure on appeal against a transfer of debt (r.97G). One respondent remarked that safeguards in the draft regulations were 'promising', and especially that the rights of appeal were reassuringly extensive; one felt no changes were needed to r.97G. The procedure on appeal, the withdrawal of transfer notices, the application of Part 6 of TMA, and the repayment of surplus amounts were felt to be 'appropriate' by one. Additional grounds of appeal were suggested by some, for example:

- that debt had been incorrectly determined to be 'irrecoverable' by HMRC; and
- that when a debt had been transferred to parties within s.688A(2)(c), HMRC had failed to issue a transfer notice to those within s.688A(2)(a) or s.688A(2)(b), or had failed to give adequate consideration to this.

4.39 The Government has accordingly included an additional ground of appeal at r.97G – that the debt is not irrecoverable from the MSC within a reasonable period.

4.40 One respondent commented that it was not clear when the grounds of appeal provided in the former r.97G(h) to (l) could be used. For example, if a notice is raised because it is 'impracticable' to collect debt from another party, can the debt be appealed on the grounds that it is not 'impossible' to collect this debt from another party? This concern is now superseded by the removal of the 'impossible' criterion.

4.41 One respondent noted that it is a valid ground of appeal (r.97G(3)(e) and (f)) that a transferee was not within s.688A(2)(c) during some part of the relevant tax period and suggested that the initial right to make a determination on HMRC's part be similarly limited.

4.42 The Government believes this to be unnecessary. HMRC would not include a party within the determination if it knew this to be the case, but the relevant ground of appeal is still needed in the unlikely event that a determination is issued in error.

4.43 Two comments were made on appeals before the Special Commissioners (r.97H). On r.97H(4) one argued that a party ought to be able to appeal the size of the debt owed by the MSC in appeals beyond the Special Commissioners; the other that where the Special Commissioners amend the size of the debt, they ought to give written reasons for this.

4.44 HMRC guidance clarifies r.97H(4). R.97H(4) precludes the Special Commissioners in other appeals relating to the same MSC debt from varying a ruling by the Special Commissioners in the first appeal relating to the relevant debt. It does not preclude an appeal to a higher appellant body. The conduct of Special Commissioners hearings is not governed by HMRC legislation and so it is not appropriate for HMRC legislation to determine if and when the Commissioners should provide written reasons for their decisions.

5

CONCLUSION AND NEXT STEPS

5.1 The regulations on the transfer of PAYE debts have been revised to take account of the changes described in this document. These regulations, together with mirroring regulations on the transfer of NICs debts, have been published at www.hmrc.gov.uk/employment-status/legislation.htm

5.2 The regulations in their final form will be laid once the Finance Bill has Royal Assent which is expected to be in July, with the provisions expected to take effect from 6 August 2007.

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