

Supplementary Condition In Relation to the Intermediaries Legislation 2017

1. Where the Contractor is liable to be taxed in the UK in respect of consideration received under this contract, it shall at all times comply with the Income Tax (Earnings and Pensions) Act 2003 (ITEPA) and all other statutes and regulations relating to income tax in respect of that consideration.
2. Where the Contractor is liable to National Insurance Contributions (NICs) in respect of consideration received under this contract, it shall at all times comply with the Social Security Contributions and Benefits Act 1992 (SSCBA) and all other statutes and regulations relating to NICs in respect of that consideration.
3. The Authority may, at any time during the term of this contract, request [Worker] to provide information which demonstrates how the Contractor complies with Clauses 1 and 2 above or why those Clauses do not apply to it.
4. A request under Clause 3 above may specify the information which the Contractor must provide and the period within which that information must be provided.
5. The Authority may terminate this contract if-
 - (a) in the case of a request mentioned in Clause 3 above-
 - (i) The Contractor fails to provide information in response to the request within a reasonable time, or
 - (ii) The Contractor provides information which is inadequate to demonstrate either how The Contractor complies with Clauses 1 and 2 above or why those Clauses do not apply to it;
 - (b) in the case of a request mentioned in Clause 4 above, The Contractor fails to provide the specified information within the specified period, or
 - (c) it receives information which demonstrates that, at any time when Clauses 1 and 2 apply to The Contractor, The Contractor is not complying with those Clauses.
6. The Authority may supply any information which it receives under Clause 3 to the Commissioners of Her Majesty's Revenue & Customs for the purpose of the collection and management of revenue for which they are responsible.