

# SCHEDULES

## SCHEDULE 7

### TRANSITIONALS AND SAVINGS

#### PART 2

#### EMPLOYMENT INCOME: CHARGE TO TAX

##### *Application of provisions to agency workers*

- 13 In relation to times before 6th April 2003, Chapter 7 of Part 2 applies with the following modifications—
- (a) references to “employment income of the worker” are to be read as references to “income of the worker chargeable to tax under Schedule E”,
  - (b) references to “earnings” are to be read as references to “emoluments”, and
  - (c) references to “this Chapter” are to be read as references to “section 134 of ICTA”.