

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Part 4. (See end of Document for details)

SCHEDULES

SCHEDULE 1

WORKERS' SERVICES PROVIDED TO PUBLIC SECTOR THROUGH INTERMEDIARIES

PART 4

COMMENCEMENT

- 15 The amendments made in ITEPA 2003 by Parts 1 and 3 of this Schedule have effect for the tax year 2017-18 and subsequent tax years.
- 16 The amendment made by Part 2 of this Schedule has effect in relation to deemed direct payments treated as made on or after 6 April 2017, and does so even if relating to services provided before that date.
- 17 The payments to which the amendments made in ITTOIA 2005 and CTA 2009 by Part 3 of this Schedule apply include payments made before the passing of this Act.

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