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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 30. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

#### **PART 4**

#### COMMENCEMENT AND TRANSITIONAL PROVISIONS

##### *Transitional provisions*

- 30 (1) This paragraph applies where—
- (a) the client in the case of an engagement to which Chapter 10 of Part 2 of ITEPA 2003 applies is not a public authority within the meaning given by section 61L of ITEPA 2003 (as that section had effect before the amendments made by paragraph 10 of this Schedule), and
  - (b) a chain payment is made on or after 6 April 2021 that can reasonably be taken to be for services performed by the worker before 6 April 2021.
- (2) The chain payment is to be disregarded for the purposes of Chapter 10 of Part 2 of ITEPA 2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 30.