

# SCHEDULES

## SCHEDULE 1

### WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

#### **PART 4**

##### COMMENCEMENT AND TRANSITIONAL PROVISIONS

###### *Transitional provisions*

- 34 For the purposes of section 61T of ITEPA 2003—
- (a) it does not matter whether the representations to the client mentioned in subsection (1) of that section were made before 6 April 2021 or on or after that date, but
  - (b) in a case where the representations were made before 6 April 2021 that section has effect as if the reference in subsection (3) to the date the client receives the representations were to 6 April 2021.