

SCHEDULES

SCHEDULE 1

WORKERS’ SERVICES PROVIDED THROUGH INTERMEDIARIES

PART 4

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Transitional provisions

- 32 (1) This paragraph applies for the purposes of paragraphs 30 and 31 where a chain payment (“the actual payment”) is made that can reasonably be taken to be for services of the worker performed during a period that begins before and ends on or after 6 April 2021.
- (2) The actual payment is to be treated as two separate chain payments—
- (a) one consisting of so much of the amount or value of the actual payment as can on a just and reasonable apportionment be taken to be for services performed before 6 April 2021, and
 - (b) another consisting of so much of the amount or value of the actual payment as can on a just and reasonable apportionment be taken to be for services performed on or after 6 April 2021.