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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 26. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### WORKERS' SERVICES PROVIDED THROUGH INTERMEDIARIES

#### PART 4

##### COMMENCEMENT AND TRANSITIONAL PROVISIONS

###### *Commencement*

- 26 The amendment made by paragraph 18 of this Schedule has effect for the purposes of determining whether section 61D of ITEPA 2003 applies in a case where the payment or benefit mentioned in subsection (1)(b) of that section is received on or after 6 April 2021.

**Status:**

Point in time view as at 22/07/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 26.