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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Commencement. (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*

- 24 The amendments made by Part 1 of this Schedule have effect for the tax year 2021-22 and subsequent tax years.
- 25 The amendments made by Part 2 of this Schedule have effect in relation to deemed direct payments treated as made on or after 6 April 2021.
- 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.
- 27 The amendment made by paragraph 20 of this Schedule has effect in relation to payments made under a construction contract on or after 6 April 2021.
- 28 The amendments made by paragraph 23 of this Schedule have effect in relation to expenditure incurred on or after 6 April 2021.
- 29 Sections 101 to 103 of FA 2009 (interest) come into force on 6 April 2021 in relation to amounts payable or paid to Her Majesty's Revenue and Customs under regulations made by virtue of section 688AA of ITEPA 2003 (as inserted by paragraph 19 of this Schedule).

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Commencement.