

## SCHEDULE 8

### Amendments to legislation and related transitional provisions

#### Part 2

#### Other legislation

**60.**—(1) Regulation 32 (Treatment of persons as employees) is amended in accordance with this paragraph.

(2) In paragraph (1)—

(a) at the beginning insert the words “Subject to paragraph (1A),”, and

(b) omit the words “over the age of 16”.

(3) After paragraph (1) insert—

“(1A) Any person under the age of 16 who would have been treated as an employed earner or, as the case may be, would have been treated otherwise than as an employed earner by virtue of the Social Security (Categorisation of Earners) Regulations 1978 had he been aged 16 or over, shall be treated as if he is aged 16 or over for the purposes of paragraph (1).”.