
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017,
Cross Heading: Exclusions: payments in respect of a tax liability. (See end of Document for details)

SCHEDULES

SCHEDULE 6

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

Exclusions: payments in respect of a tax liability

9 After section 554X insert—

“554XA Exclusions: payments in respect of a tax liability

- (1) Chapter 2 does not apply by reason of a relevant step which is the payment of a sum of money if—
 - (a) the payment is a relevant tax payment, or
 - (b) where the payment is not a relevant tax payment—
 - (i) the payment is made to a person for the purpose of the person making a relevant tax payment,
 - (ii) the person makes a relevant tax payment of an amount equal to the amount of the first payment, and
 - (iii) the relevant tax payment is made before the end of the period of 60 days beginning with the day on which the first payment is made.
- (2) “Relevant tax payment” means a payment made to Her Majesty's Revenue and Customs in respect of a relevant liability for—
 - (a) income tax,
 - (b) national insurance contributions,
 - (c) inheritance tax, or
 - (d) corporation tax.
- (3) But a provisional payment of tax (see section 554Z11D) is not a relevant tax payment.
- (4) A liability is a “relevant liability” if—
 - (a) under the terms of an agreement for the discharge of the liability, or
 - (b) by way of a decision on an application under this section,an officer of Revenue and Customs agrees that the liability is to be treated as arising in respect of the relevant arrangement concerned.
- (5) A person may make an application to Her Majesty's Revenue and Customs for a liability to be treated, for the purposes of this section, as arising in respect of the relevant arrangement concerned.
- (6) An application under this section must be made in such form and manner, and contain such information, as may be specified by, or on behalf of, the Commissioners for Her Majesty's Revenue and Customs.

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- (7) An officer of Revenue and Customs must notify the applicant of the decision on an application under this section.”

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