

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Meaning of “relevant step”. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

##### *Meaning of “relevant step”*

- 2 In section 554A(2) (meaning of “relevant”) at the end insert “(including such a step where the taking of the step, or some aspect of the taking of the step, constitutes a breach of trust or is a constituent part of a breach of trust, and even if the step or aspect is void as a result of breach of trust).”

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Meaning of “relevant step”.