



# Finance Act 2018

## 2018 CHAPTER 3

### PART 1

#### DIRECT TAXES

##### *Disguised remuneration*

#### **11 Employment income provided through third parties**

Schedule 1 contains provision about employment income provided through third parties.

#### **12 Trading income provided through third parties**

Schedule 2 contains provision amending Schedule 12 to F(No.2)A 2017 (trading income provided through third parties: loans etc outstanding on 5 April 2019).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading:  
Disguised remuneration.