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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

#### **PART 5**

##### COMMENCEMENT

- 15 The amendment made by paragraph 6 of this Schedule in section 39 of ITTOIA 2005 has effect in relation to employee benefit contributions (as defined in that section) made, or to be made, on or after 6 April 2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15.