



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Disguised remuneration

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, Section 12.