

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 2. (See end of Document for details)

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).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 2.