

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

*Loans: transferring, releasing or writing off*

- 7 In section 554Z12(1) (relevant step taken after A's death etc.), after “554C” insert “, by virtue of subsection (1)(a) or (b) to (e) of that section,”.

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