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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

#### **PART 5**

##### COMMENCEMENT

- 14 The amendments made by paragraphs 2, 3 and 5 of this Schedule in Part 7A of ITEPA 2003 have effect in relation to relevant steps taken on or after 6 April 2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14.