
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 1

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

PART 3

AMENDMENTS CONSEQUENTIAL ON PART 2

ITEPA 2003

- 5 (1) Part 7A of ITEPA 2003 (employment income provided through third parties) is amended in accordance with this paragraph.
- (2) In the italic heading before section 554A, at the end insert “ : main case ”.
- (3) In the heading of section 554A, at the end insert “ : main case ”.
- (4) In section 554Z(2) (interpretation: “A” and “B”) at the end insert “ or, as the case may be, section 554AA(1) ”.

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