
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 1

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

PART 3

AMENDMENTS CONSEQUENTIAL ON PART 2

ITTOIA 2005

- 6 In section 39(4) of ITTOIA 2005 (meaning of “employee benefit scheme”), for paragraph (a) (but not the “or” following it) substitute—
- “(a) an arrangement (the “relevant arrangement”) which is—
- (i) an arrangement within subsection (1)(b) of section 554A of ITEPA 2003 to which subsection (1)(c) of that section applies, or
 - (ii) an arrangement within subsection (1)(b) of section 554AA of ITEPA 2003 to which subsection (1)(c) of that section applies.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 6.