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

SCHEDULES

SCHEDULE 1

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

PART 5

COMMENCEMENT

- 13 The amendment made by paragraph 1—
- (a) is to be treated as having come into force on 29 November 2017,
 - (b) has effect for the purposes of the operation of Part 7A of ITEPA 2003 in relation to relevant steps taken on or after 22 November 2017, and
 - (c) so has effect in the case of payments within the new subsection (5A)(a) whenever made (including ones made before 6 April 2011).
- 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.
- 15 The amendment made by paragraph 6 of this Schedule in section 39 of ITTOIA 2005 has effect in relation to employee benefit contributions (as defined in that section) made, or to be made, on or after 6 April 2018.
- 16 The amendment made by paragraph 7 of this Schedule in section 1291 of CTA 2009 has effect in relation to employee benefit contributions (as defined in that section) made, or to be made, on or after 1 April 2018.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, PART 5.