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*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Finance Act 2011, Paragraph 34 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

##### *Other amendments to ITEPA 2003*

- 34 (1) Amend section 716A (priority rule in relation to certain dividend income) as follows.
- (2) Make the existing text subsection (1).
- (3) After subsection (1) insert—
- “(2) Subsection (1) is subject to section 554Z2(2).”

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