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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 442. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

442 In section 718 (connected persons) for “Section 839 of ICTA” substitute “ Section 993 of ITA 2007 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 442.