
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **U.K.**

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

PART 5 U.K.

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).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 13.