
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Cross Heading: PAYE: employee of non-UK employer. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **U.K.**

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

PART 4 **U.K.**

LOANS ETC OUTSTANDING ON 5 APRIL 2019

PAYE: employee of non-UK employer

- 12 (1) Section 689 of ITEPA 2003 (PAYE: employee of non-UK employer) is amended in accordance with this paragraph.
- (2) In subsection (4), in the words before paragraph (a), after “employee,” insert “ and if the case is not within subsection (4A), ”.
- (3) After subsection (4) insert—
- “(4A) A case is within this subsection if—
- (a) the section concerned is section 687A or 695A (employment income under Part 7A), and
 - (b) the relevant step concerned is within paragraph 1 of Schedule 11 to F(No. 2)A 2017 (loans etc outstanding on 5 April 2019).

(And this section does not apply in a case within this subsection.)”

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