
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 18 (1) Section 109 (priority of Chapter 5 over Chapter 1 of Part 3 of the Act) is amended as follows.
- (2) In subsection (1)(a), for “the cash equivalent of the benefit of living accommodation” substitute “ an amount ”.
- (3) In subsection (2), for “of the cash equivalent” substitute “ mentioned in subsection (1)(a) ”.
- (4) In subsection (4), in the words before paragraph (a), for “cash equivalent of the benefit of the living accommodation” substitute “ amount mentioned in subsection (1)(a) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 18.