
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 20. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 20 (1) Section 119 (where alternative to benefit of car or van offered) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) This section applies where in a tax year—
- (a) a car is made available as mentioned in section 114(1),
 - (b) the car's CO₂ emissions figure (see sections 133 to 138) does not exceed 75 grams per kilometre, and
 - (c) an alternative to the benefit of the car is offered.”
- (3) In the heading, before “car” insert “ low emission ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 20.