
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 21 In section 120 (benefit of car treated as earnings), after subsection (3) insert—
“(4) This section is subject to section 120A.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 21.