
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 41. (See end of Document for details)

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 41 In section 170 (orders etc relating to Chapter 6 of Part 3), in subsection (1)—
- (a) after paragraph (c) insert—
 - “(ca) section 132A(5)(b) (corresponding provision with respect to optional remuneration arrangements),”;
 - (b) omit “or” at the end of paragraph (d);
 - (c) after paragraph (e) insert “, or
 - (f) section 147A(1)(b) (classic car: minimum value: optional remuneration arrangements).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 41.