
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 42. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 42 In section 173 (loans to which Chapter 7 applies), in subsection (1A)(b), for the words from “provide” to the end substitute “ make provision about amounts which, in the case of a taxable cheap loan, are to be treated as earnings in certain circumstances ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 42.