
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 5 In section 88 (year in which earnings treated as received)—
- (a) in subsection (1), after “87” insert “ or 87A ”;
 - (b) in subsection (2), after “87” insert “ or 87A ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 5.