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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Paragraph 50. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### OPTIONAL REMUNERATION ARRANGEMENTS

##### *Other amendments*

- 50 (1) Section 19 of ITEPA 2003 (receipt of non-money earnings) is amended as follows.
- (2) In subsection (2), after “94” insert “ or 94A ”.
- (3) In subsection (3), after “87” insert “ or 87A ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 50.