
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 55. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Other amendments

- 55 In section 318A of ITEPA 2003 (childcare: limited exemption for other care), in subsection (1)(b), for “cash equivalent of the benefit” substitute “ amount treated as earnings in respect of the benefit by virtue of section 203(1) or 203A(1) (as the case may be) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 55.