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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 58. (See end of Document for details)

## SCHEDULES

### SCHEDULE 2

### OPTIONAL REMUNERATION ARRANGEMENTS

#### Other amendments

In section 694 of ITEPA 2003 (non-cash vouchers), in subsection (1), after "87(2)" insert " or 87A(4)". 58

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 58.