
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

- 19 In section 114 (cars, vans and related benefits), in subsection (2)—
- (a) in paragraph (a), for “the cash equivalent of” substitute “an amount in respect of”;
 - (b) in paragraph (b), for “the cash equivalent of” substitute “an amount in respect of”;
 - (c) in paragraph (c), for “the cash equivalent of” substitute “an amount in respect of”;
 - (d) in paragraph (d), for “the cash equivalent of” substitute “an amount in respect of”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 19.