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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Paragraph 31. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### OPTIONAL REMUNERATION ARRANGEMENTS

*Benefits in kind: amount treated as earnings*

- 31 (1) Section 146 (cars that run on road fuel gas) is amended as follows.
- (2) In subsection (1), in the words before paragraph (a), after “applies” insert “ for the purposes of sections 121 and 121B ”.
- (3) In subsection (2), after “121(1)” insert “ or (as the case may be) step 1 of section 121B(1) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 31.