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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Paragraph 34. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### OPTIONAL REMUNERATION ARRANGEMENTS

*Benefits in kind: amount treated as earnings*

- 34 In section 149 (benefit of car fuel treated as earnings), in subsection (1)(b), at the end insert “ or 120A ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 34.