
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 47. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

47 In section 202 (excluded benefits), after subsection (1) insert—

“(1A) But a benefit provided to an employee or member of an employee's family or household is to be taken not to be an excluded benefit by virtue of subsection (1)(c) so far as it is provided under optional remuneration arrangements.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 47.