
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 60. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Other amendments

60 In Part 2 of Schedule 1 to ITEPA 2003 (index of defined expressions), at the appropriate places insert—

“amount foregone (in relation to a benefit) (in the benefits section 69B”
code)

“optional remuneration arrangements (in the benefits code) section 69A”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 60.