
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 53. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Other amendments

- 53 (1) Section 239 of ITEPA 2003 (payments and benefits connected with taxable cars and vans etc) is amended as follows.
- (2) In subsection (3)—
- (a) after “149” insert “ or 149A ”;
 - (b) after “160” insert “ or 160A ”.
- (3) In subsection (6), for “the cash equivalent of” substitute “ an amount (whether the cash equivalent or the relevant amount) in respect of”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 53.