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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 12. (See end of Document for details)

## SCHEDULES

## SCHEDULE 2

## OPTIONAL REMUNERATION ARRANGEMENTS

Benefits in kind: amount treated as earnings

In section 101 (Chevening House), in the words before paragraph (a), for "This Chapter" substitute "In section 102 (benefit of accommodation treated as earnings) subsection (1A) (accommodation provided otherwise than pursuant to optional remuneration arrangements)".

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 12.