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*Status: Point in time view as at 27/04/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 41. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### OPTIONAL REMUNERATION ARRANGEMENTS

*Benefits in kind: amount treated as earnings*

- 41 In section 170 (orders etc relating to Chapter 6 of Part 3), in subsection (1)—
- (a) after paragraph (c) insert—
    - “(ca) section 132A(5)(b) (corresponding provision with respect to optional remuneration arrangements),”;
  - (b) omit “or” at the end of paragraph (d);
  - (c) after paragraph (e) insert “, or
    - (f) section 147A(1)(b) (classic car: minimum value: optional remuneration arrangements).”

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**Changes to legislation:**

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