

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Other amendments

- 52 (1) In section 236 of ITEPA 2003 (interpretation of Chapter 2 of Part 4: exemptions for mileage allowance relief etc), in subsection (2)(b)—
- (a) in the words before sub-paragraph (i), for “the cash equivalent of” substitute “an amount in respect of”;
 - (b) in sub-paragraph (i), after “120” insert “or 120A”;
 - (c) in sub-paragraph (ii), after “154” insert “or 154A”;
 - (d) in sub-paragraph (iii), after “203” insert “or 203A”.
- (2) In section 236 of ITEPA 2003 (interpretation of Chapter 2 of Part 4), in subsection (2) (c), for “the cash equivalent of” substitute “an amount in respect of”.