
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 54. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

OPTIONAL REMUNERATION ARRANGEMENTS

Other amendments

- 54 In section 362 of ITEPA 2003 (deductions where non-cash voucher provided), in subsection (1)(a), for “87(1) (cash equivalent” substitute “ 87(1) or 87A(1) (amount in respect ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 54.