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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Paragraph 57. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### OPTIONAL REMUNERATION ARRANGEMENTS

##### *Other amendments*

- 57 In section 693 of ITEPA 2003 (cash vouchers), in subsection (1), for “section 81(2)” substitute “ subsection (2) of, or (as the case may be) referred to in subsection (1A) (b) of, section 81 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 57.