
Status: Point in time view as at 13/08/2009.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: General restriction on contents of scheme is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

APPROVED CSOP SCHEMES

PART 2

GENERAL REQUIREMENTS FOR APPROVAL

General restriction on contents of scheme

- 5 The scheme must not contain features which are neither essential nor reasonably incidental to the purpose of providing benefits for employees and directors in the nature of share options.

Status:

Point in time view as at 13/08/2009.

Changes to legislation:

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