
Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Excluded activities: shipbuilding 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) View outstanding changes

SCHEDULES

SCHEDULE 5

ENTERPRISE MANAGEMENT INCENTIVES

PART 3

QUALIFYING COMPANIES

[^{F1}Excluded activities: shipbuilding

Textual Amendments

F1 Sch. 5 paras. 20A-20C and cross-heading inserted (with effect in accordance with s. 33(6) of the amending Act) by [Finance Act 2008 \(c. 9\), s. 33\(5\)](#)

20A In paragraph 16(ia) “shipbuilding” has the same meaning as in the Framework on state aid to shipbuilding (2003/C 317/06), published in the Official Journal on 30 December 2003.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)