

Status: Point in time view as at 01/03/2013.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Excluded activities: producing steel is up to date with all changes known to be in force on or before 15 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 5

ENTERPRISE MANAGEMENT INCENTIVES

PART 3

QUALIFYING COMPANIES

[^{F1}Excluded activities: producing steel

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\(5\)](#)

20C In paragraph 16(ic) “steel” means any of the steel products listed in Annex 1 to the Guidelines on national regional aid (2006/C 54/08), published in the Official Journal on 4 March 2006.]

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