

Status: Point in time view as at 01/03/2013.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 491 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)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 7

[^{F1}EMPLOYMENT INCOME: INCOME AND EXEMPTIONS RELATING TO SECURITIES]

CHAPTER 6

APPROVED SHARE INCENTIVE PLANS

Tax advantages connected with award of shares

^{F1}491 No charge on award of shares as taxable benefit

.....

Textual Amendments

F1 S. 491 repealed (with effect in accordance with Sch. 22 para. 26(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), Sch. 22 para. 26(1), [Sch. 43 Pt. 3\(4\)](#)

Status:

Point in time view as at 01/03/2013.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 491 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.