
Status: Point in time view as at 19/07/2011.

Changes to legislation: Finance Act 2011, Paragraph 23 is up to date with all changes known to be in force on or before 20 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 2

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

Other amendments to ITEPA 2003

- 23 In section 446V (employment-related securities acquired for less than market value: charges under Chapter 3C of Part 4 to be additional to other charges)—
- (a) omit the “or” after paragraph (d), and
 - (b) after paragraph (e) insert “, or
 - (f) Chapter 2 of Part 7A (employment income provided through third parties)”.

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