
Status: Point in time view as at 26/03/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Introduction. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TAX ADVANTAGED EMPLOYEE SHARE SCHEMES

PART 6

SHARE INCENTIVE PLANS: DIVIDEND SHARES

Introduction

82 Part 8 of Schedule 2 to ITEPA 2003 (cash dividends and dividend shares) is amended as follows.

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