
Status: Point in time view as at 01/10/2014.

Changes to legislation: Finance Act 2014, Paragraph 51 is up to date with all changes known to be in force on or before 19 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 8

EMPLOYEE SHARE SCHEMES

PART 1

SHARE INCENTIVE PLANS

Other amendments: ITEPA 2003 and Part 4 of FA 2004

- 51 In paragraph 30 of Schedule 5 (enterprise management incentives: material interest) in sub-paragraph (7)(a) for “share incentive plan approved under Schedule 2 (SIPs)” substitute “ Schedule 2 SIP (see Schedule 2) ”.

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