
Changes to legislation: Finance Act 2014, Cross Heading: Other amendments: TCGA 1992 is up to date with all changes known to be in force on or before 23 June 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) View outstanding changes

SCHEDULES

SCHEDULE 8

EMPLOYEE SHARE SCHEMES

PART 1

SHARE INCENTIVE PLANS

Other amendments: TCGA 1992

- 33 TCGA 1992 is amended as follows.
- 34 In section 236A (relief for transfers to share incentive plans) for “an approved” substitute “ a Schedule 2 ”.
- 35 (1) Section 238A (share schemes and share incentives) is amended as follows.
- (2) In the heading omit “**Approved**”.
- (3) In subsection (1) omit “approved”.
- (4) In subsection (2)(a) for “approved” substitute “ Schedule 2 ”.
- 36 Schedule 7C (relief for transfers to share plans) is amended as follows.
- 37 In the title for “APPROVED” substitute “ SCHEDULE 2 ”.
- 38 In paragraph 2 (conditions relating to disposal) in sub-paragraph (1) for “approved” substitute “ a Schedule 2 SIP ”.
- 39 Schedule 7D (share schemes and share incentives) is amended as follows.
- 40 In the title omit “APPROVED”.
- 41 In the title of Part 1 for “APPROVED” substitute “ SCHEDULE 2 ”.
- 42 (1) Paragraph 1 (introduction to Part 1) is amended as follows.
- (2) In sub-paragraph (1) for “an approved” substitute “ a Schedule 2 ”.
- (3) In sub-paragraphs (2) and (3) omit “approved”.
- 43 In paragraph 2 (gains accruing to trustees) in sub-paragraph (1)(a) omit “approved”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)