



Finance Act 1986

1986 CHAPTER 41

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Tax rates and main reliefs

23 Employee share schemes: general amendments.

F1

Textual Amendments

F1 S. 23 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Section 23.