

Status: Point in time view as at 15/09/2016.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Part 4 is up to date with all changes known to be in force on or before 28 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)

SCHEDULES

[^{F1}SCHEDULE 7D

^{F1}... SHARE SCHEMES AND SHARE INCENTIVES]

Textual Amendments

- F1** Sch. 7D inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 221** (with Sch. 7)
- F1** Word in Sch. 7D heading omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), **Sch. 8 paras. 40, 89** (with Sch. 8 paras. 90-96)

^{F1}PART 4

ENTERPRISE MANAGEMENT INCENTIVES

Textual Amendments

- F1** Sch. 7D Pt. 4 omitted (with effect in accordance with Sch. 3 para. 9(4) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 3 para. 9(2)**
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