



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Employee share ownership

47 Employee share ownership plans.

F1

Textual Amendments

F1 S. 47 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 8 Pt. 1](#) (with Sch. 7)

Status:

Point in time view as at 06/04/2003.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 47.