

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Paragraph 13 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 2

^{F1} ... SHARE INCENTIVE PLANS

Textual Amendments

- F1** Word in Sch. 2 title omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 14, 89](#) (with [Sch. 8 paras. 90-96](#))

PART 3

ELIGIBILITY OF INDIVIDUALS

Eligibility of individuals: introduction

- 13 A SIP must meet the plan requirements contained in—
paragraph 14 (time of eligibility to participate),
paragraph 15 (the employment requirement),
[^{F1}paragraph 18 (requirement not to participate simultaneously in connected SIPs), [^{F2}and] paragraph 18A (successive participation in connected SIPs)]
^{F3}
...

Textual Amendments

- F1** Words in Sch. 2 para. 13 substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [Sch. 21 para. 3](#)
F2 Word in Sch. 2 para. 13 inserted (with effect in accordance with Sch. 2 para. 38 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 2 para. 34\(a\)](#)
F3 Words in Sch. 2 para. 13 omitted (with effect in accordance with Sch. 2 para. 38 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 2 para. 34\(b\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Paragraph 13 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.

[View outstanding changes](#)

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):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)