

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Requirements as to linked savings arrangement : introduction is up to date with all changes known to be in force on or before 22 July 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 3

^{F1}... SAYE OPTION SCHEMES

Textual Amendments

- F1** Word in [Sch. 3](#) title omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 103, 146](#) (with [Sch. 8 paras. 147-157](#))

PART 5

REQUIREMENT FOR LINKED SAVINGS [^{F1}ARRANGEMENT]

Textual Amendments

- F1** Word in [Sch. 3 Pt. 5](#) heading substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 618\(5\)\(a\)](#) (with [Sch. 2](#))

Requirements as to linked savings [^{F1}arrangement] : introduction

Textual Amendments

- F1** Word in [Sch. 3 para. 23](#) heading substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 618\(5\)\(a\)](#) (with [Sch. 2](#))

- 23 An SAYE option scheme must meet the requirements of—
paragraph 24 (payments for shares to be linked to approved [^{F2}savings arrangements]), and
paragraph 25 (requirements as to contributions to [^{F2}savings arrangements]).

Textual Amendments

- F2** Words in [Sch. 3 para. 23](#) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 618\(5\)\(b\)](#) (with [Sch. 2](#))

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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):

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