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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Requirement to have a “specified age” is up to date with all changes known to be in force on or before 24 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*

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## SCHEDULES

### SCHEDULE 3

#### <sup>F1</sup> ... SAYE OPTION SCHEMES

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##### 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 6

#### REQUIREMENTS ETC. RELATING TO SHARE OPTIONS

##### *Requirement to have a “specified age”*

<sup>F1</sup>31 .....

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##### Textual Amendments

- F1** [Sch. 3 para. 31](#) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 2 para. 10](#) (with [Sch. 2 paras. 16, 17](#))

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Requirement to have a “specified age” is up to date with all changes known to be in force on or before 24 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.

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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\(4\)](#)