

Status: Point in time view as at 11/02/2010.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Paragraph 28 is up to date with all changes known to be in force on or before 02 October 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

SCHEDULE 4

APPROVED CSOP SCHEMES

PART 7

APPROVAL OF SCHEMES

Application for approval

- 28 (1) Where—
- (a) a CSOP scheme has been established, and
 - (b) the scheme organiser makes an application to [^{F1}an officer of Revenue and Customs] for approval of the scheme,
- [^{F1}an officer of Revenue and Customs] must approve the scheme if [^{F2}the officer][^{F3}is] satisfied that it meets the requirements of Parts 2 to 6 of this Schedule.
- (2) An application for approval—
- (a) must be in writing, and
 - (b) must contain such particulars and be supported by such evidence as [^{F1}an officer of Revenue and Customs] may require.
- (3) Once [^{F1}an officer of Revenue and Customs][^{F4}has] decided whether or not to approve the scheme, [^{F2}the officer] must give notice of [^{F5}the] decision to the scheme organiser.

Textual Amendments

- F1** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in Sch. 4 para. 28(1)(3) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 103\(1\)\(s\)](#); S.I. 2005/1126, art. 2(2)(h); S.I. 2005/1126, art. 2(2)(h)
- F3** Word in Sch. 4 para. 28(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 123\(a\)\(i\)](#); S.I. 2005/1126, art. 2(2)(h)
- F4** Word in Sch. 4 para. 28(3) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 123\(a\)\(ii\)](#); S.I. 2005/1126, art. 2(2)(h)
- F5** Word in Sch. 4 para. 28(3) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 103\(3\)\(f\)](#); S.I. 2005/1126, art. 2(2)(h)

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