

Status: Point in time view as at 10/07/2003.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Taxable benefits: disposals of shares for more than market value is up to date with all changes known to be in force on or before 13 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)

SCHEDULES

SCHEDULE 7

TRANSITIONALS AND SAVINGS

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

Taxable benefits: disposals of shares for more than market value

F¹30

Textual Amendments

- F1** Sch. 7 para. 30 repealed (with effect in accordance with Sch. 22 para. 46(26)(a) of the amending Act) by Finance Act 2003 (c. 14), Sch. 22 para. 46(2), **Sch. 43 Pt. 3(4)**

F²31

Textual Amendments

- F2** Sch. 7 para. 31 repealed (with effect in accordance with Sch. 22 para. 46(26)(a) of the amending Act) by Finance Act 2003 (c. 14), Sch. 22 para. 46(2), **Sch. 43 Pt. 3(4)**

Status:

Point in time view as at 10/07/2003.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Taxable benefits: disposals of shares for more than market value is up to date with all changes known to be in force on or before 13 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.