

Status: Point in time view as at 01/12/2012.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 486 is up to date with all changes known to be in force on or before 23 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)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 7

[^{F1}EMPLOYMENT INCOME: INCOME AND EXEMPTIONS RELATING TO SECURITIES]

[^{F1}CHAPTER 5

SECURITIES OPTIONS]

Supplementary provisions

^{F1}486 Duty to notify matters relating to share options

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Textual Amendments

F1 Pt. 7 Ch. 5 substituted (16.4.2003 for specified purposes and otherwise 1.9.2003 with effect in accordance with Sch. 22 para. 10(2) of the amending Act) by [Finance Act 2003 \(c. 14\), Sch. 22 para. 10\(1\)](#); S.I. 2003/1997, art. 2

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