



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 7

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

CHAPTER 8

^{F1}... CSOP SCHEMES

Tax advantages

^{F1}**523** No charge in respect of receipt of option

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Textual Amendments

F1 S. 523 repealed (1.9.2003) by Finance Act 2003 (c. 14), Sch. 22 para. 32(1)(2), Sch. 43 Pt. 3(4); S.I. 2003/1997, art. 2

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 523 is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

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\(4\)](#)