
Status: Point in time view as at 10/07/2003.

Changes to legislation: Finance Act 2003, Paragraph 16 is up to date with all changes known to be in force on or before 18 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)

SCHEDULES

SCHEDULE 21

APPROVED SHARE PLANS AND SCHEMES

PART 3

CSOP SCHEMES

Meaning of “material interest”

- 16 (1) In paragraphs 10(2) and (3), 11(3) and (4) and 13(2) (material interest), for “10%” substitute “25%”.
- (2) This paragraph has effect for the purpose of determining whether a person is eligible to participate in a scheme on the date on which this Act is passed or any later date (by altering what constitutes a material interest on that date and within the 12 months preceding that date).

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