



Corporation Tax Act 2009

2009 CHAPTER 4

PART 11

RELIEF FOR PARTICULAR EMPLOYEE SHARE ACQUISITION SCHEMES

CHAPTER 1

SHARE INCENTIVE PLANS

Deductions relating to provision of certain types of shares

997 No deduction for expenses in providing dividend shares

- (1) No deduction is allowed to a company for expenses in providing shares that are acquired on behalf of employees under an approved share incentive plan as dividend shares.
- (2) This is subject to section 988.