
Status: Point in time view as at 01/01/2014.

Changes to legislation: Finance Act 2011, Paragraph 21 is up to date with all changes known to be in force on or before 06 August 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 2

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

Other amendments to ITEPA 2003

21 After section 446S(3) (employment-related securities acquired for less than market value: notional loan) insert—

“(4) This section is not affected by section 554Z2(2).”

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