

SCHEDULES

SCHEDULE 2

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

Other amendments to ITEPA 2003

- 23 In section 446V (employment-related securities acquired for less than market value: charges under Chapter 3C of Part 4 to be additional to other charges)—
- (a) omit the “or” after paragraph (d), and
 - (b) after paragraph (e) insert “, or
 - (f) Chapter 2 of Part 7A (employment income provided through third parties)”.