



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

#### OTHER PROVISIONS

#### *Employee shareholder shares*

#### **55 Employee shareholder shares**

Schedule 23 contains—

- (a) provision about employee shareholder shares, and
- (b) provision for an exemption from income tax in connection with advice relating to proposed employee shareholder agreements.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Employee shareholder shares.