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*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 23

### EMPLOYEE SHAREHOLDER SHARES

#### PART 1

##### INCOME TAX TREATMENT OF EMPLOYEE SHAREHOLDER SHARES

13 In section 531 (enterprise management incentives: limitation of charge where shares acquired below market value), after subsection (3) insert—

“(3A) Sections 226B to 226D (deemed payment for acquisition of employee shareholder shares) provide for the determination of the amount, if any, for which employee shareholder shares (within the meaning of section 226A(6)) are acquired.”

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 13.