
Status: Point in time view as at 17/07/2013.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 15. (See end of Document for details)

SCHEDULES

SCHEDULE 23

EMPLOYEE SHAREHOLDER SHARES

PART 1

INCOME TAX TREATMENT OF EMPLOYEE SHAREHOLDER SHARES

- 15 In section 554N (exclusions: other cases involving employment-related securities etc), in subsection (7)(b), after “Part 3” insert “, or an amount treated under section 226A as earnings of A,”.

Status:

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Changes to legislation:

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