
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 29. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

EMPLOYEE SHAREHOLDER SHARES

PART 3

CORPORATION TAX

29 In section 1026 (restricted shares: relief available on chargeable event), after subsection (4) insert—

“(5) Where the shares are employee shareholder shares, this section is subject to section 1038B.”

Commencement Information

II Sch. 23 para. 29 in force at 1.9.2013 for the purposes of the amendment made by that paragraph by [S.I. 2013/1755, art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 29.