
Status: Point in time view as at 06/04/2014.

Changes to legislation: Finance Act 2014, Paragraph 148 is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 8

EMPLOYEE SHARE SCHEMES

PART 2

SAYE OPTION SCHEMES

Commencement and transitional provision

- 148 (1) If the scheme was an approved SAYE option scheme immediately before 6 April 2014, this paragraph applies to any provision which the scheme contains immediately before that date and which requires the approval or agreement of Her Majesty's Revenue and Customs or an officer of Revenue and Customs to be obtained in relation to any matter.
- (2) On and after 6 April 2014, the provision is to have effect without the requirement for the approval or agreement, unless the requirement reflects a requirement for approval or agreement set out in Schedule 3 to ITEPA 2003 (as amended by this Part).

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