
Status: Point in time view as at 06/04/2014.

Changes to legislation: Finance Act 2014, Paragraph 22 is up to date with all changes known to be in force on or before 09 June 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 1

SHARE INCENTIVE PLANS

Amendments to Chapter 6 of Part 7 of ITEPA 2003

- 22 In paragraph 37 (holding period: power of participant to direct trustees) in subparagraph (3)(b) for “an approved” substitute “ a Schedule 2 ”.

Status:

Point in time view as at 06/04/2014.

Changes to legislation:

Finance Act 2014, Paragraph 22 is up to date with all changes known to be in force on or before 09 June 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.