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*Status: Point in time view as at 06/04/2014.*

*Changes to legislation: Finance Act 2014, Paragraph 58 is up to date with all changes known to be in force on or before 01 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)*

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# SCHEDULES

## SCHEDULE 8

### EMPLOYEE SHARE SCHEMES

#### PART 1

#### SHARE INCENTIVE PLANS

*Other amendments: ITTOIA 2005*

58 In section 395 (reduction in tax due in cases within section 394) in subsections (1) (b) and (4) for “approved” substitute “ Schedule 2 ”.

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