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*Status: Point in time view as at 06/04/2014.*

**Changes to legislation:** Finance Act 2014, Paragraph 70 is up to date with all changes known to be in force on or before 26 September 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: Part 9 of ITA 2007*

70 In section 479 (trustees' accumulated or discretionary income charged at special rates) in subsection (5) for “approved” substitute “ Schedule 2 ”.

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