
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Finance Act 2000 (c. 17)

Employee share ownership plans

- 107.** In paragraph 39(3) of Schedule 8 (partnership share money held for employees)—
- (a) for sub-paragraph (a) substitute—
“(a) a person falling within section 840A(1)(b) of the Taxes Act 1988,”;
 - (b) for sub-paragraph (c) substitute—
“(c) a firm falling within section 840A(1)(c) of that Act,”.