

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ENACTMENTS AND INSTRUMENTS

Income Tax (Earnings and Pensions) Act 2003 (c.1)

101. In Part 6 of Schedule 5 to that Act (enterprise management incentives: company reorganisations), in paragraph 39(2) for paragraph (c) substitute—

“(c) becomes bound or entitled under sections 979 to 982 of the Companies Act 2006 (takeover offers: right of offeror to buy out minority shareholder) to acquire shares of the same class as shares that are subject to an outstanding qualifying option; or”.