

2013 No. 2796 (C. 111)

CAPITAL GAINS TAX

INCOME TAX

**The Finance Act 2013, Schedule 2, Paragraph 31 (Enterprise
Management Incentives) (Appointed Day) Order 2013**

Made - - - -

30th October 2013

The Treasury make the following Order in exercise of the power conferred by paragraph 31(2) of Schedule 2 to the Finance Act 2013(a).

Citation

1. This Order may be cited as the Finance Act 2013, Schedule 2, Paragraph 31 (Enterprise Management Incentives) (Appointed Day) Order 2013.

Appointed day

2. The day on which the amendment made by paragraph 31(1) of Schedule 2 to the Finance Act 2013 comes into force is 31st October 2013.

*Anne Milton
David Evennett*

30th October 2013

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 31st October 2013 as the day on which the amendment made by paragraph 31(1) of Schedule 2 to the Finance Act 2013 comes into force. Paragraph 39 of Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), which relates to Enterprise Management Incentives, is amended to clarify the scope of what constitutes a general offer for the whole of the issued share of a company or all the shares of a class to which an offer relates, for the purposes of that paragraph.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and is an appointed day order.

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