



# Income Tax (Earnings and Pensions) Act 2003

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- 290C Provisions of benefits code not applicable to lower-paid ministers of religion
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*Trade unions*

An organisation the name of which is entered in the...

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A Local Medical Committee (see section 97(4) of the National...

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### *Other public bodies*

A body (other than a company) that is established by...

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- 3 (1) A SIP that provides for partnership shares may also...

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- 5 (1) For the purposes of the SIP code an “award...  
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- 7 (1) The purpose of the plan must be to provide,...

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- 8 (1) The plan must provide that every employee who—

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*Participation on same terms*

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10 (1) The first requirement of this paragraph is that no...

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26 Eligible shares must form part of the ordinary share capital...

*Requirement as to listing etc.*

27 (1) Eligible shares must be— (a) shares of a class...

*Shares must be fully paid up and not redeemable*

28 (1) Eligible shares must be— (a) fully paid up, and...

*Prohibited shares*

29 (1) Eligible shares must not be shares in—

*Only certain kinds of restriction allowed*

30 (1) Eligible shares must not be subject to any restrictions...

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31 Eligible shares may be shares carrying no voting rights or...

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32 (1) Free or matching shares may be subject to provision...

*Permitted restrictions: pre-emption conditions*

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38 A plan that provides for performance allowances in relation to...

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45 (1) The plan must provide for a partnership share agreement...

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46 (1) The amount of partnership share money deducted from an...

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47 (1) The plan may provide that the amount to be...

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48 (1) The plan must provide that the company may not...

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49 (1) The plan must provide that partnership share money deducted...

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50 (1) If the plan does not provide for an accumulation...

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*Application of money deducted in accumulation period*

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*Restriction on number of shares awarded*

53 (1) The plan may authorise the company to specify the...

*Stopping and re-starting deductions*

54 (1) The plan must provide that an employee may at...

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55 (1) The plan must provide that an employee may at...

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56 (1) The plan must provide that, where the plan is...

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57 (1) The plan must provide that when partnership shares have...  
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58 If a SIP provides for matching shares it must meet...

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59 (1) The plan must provide for the matching shares to...

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63 (1) If a SIP makes the provision authorised by paragraph...

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64 (1) The plan must provide that the total dividend reinvestment...

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*Acquisition of dividend shares*

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67 Paragraphs 36 and 37 (the holding period and related matters)...

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68 (1) This paragraph applies where an amount is not reinvested...

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69 (1) The plan must require any distributable cash dividends in...  
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*Duty to monitor participants in connected schemes*

71A The trust instrument must require the trustees to maintain records...

*Duty to act in accordance with participant's directions*

72 (1) The trust instrument must require the trustees—

*Duty not to dispose of plan shares*

73 (1) This paragraph applies to a participant's plan shares that...

*Duty to make payments to participants*

74 (1) The trust instrument must require the trustees to pay...

*Duty to give notice of award of shares etc.*

75 (1) The trust instrument must make the following provision regarding...

*Power of trustees to borrow*

76 The trust instrument may provide that the trustees have power...

*Power of trustees to raise funds to subscribe for rights issue*

77 (1) The trustees may dispose of some of the rights...

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78 (1) The trust instrument must provide that, where there is...

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79 (1) The plan must make provision to ensure that, where...

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*Other duties of trustees in relation to tax liabilities*

- 80 (1) The trust instrument must require the trustees to maintain...  
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- 81A (1) For a SIP to be a Schedule 2 SIP...

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- 81B (1) This paragraph applies if notice is given in relation...  
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- 81D (1) A notice under paragraph 81A, and any information accompanying...  
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*Appeals*

- 81K (A1) The company may appeal against a decision of HMRC...  
PART 10A — DISQUALIFYING EVENTS  
85A (1) A SIP ceases to be a Schedule 2 SIP...  
Part 11 — SUPPLEMENTARY PROVISIONS

*Company reconstructions*

- 86 (1) In this Part of this Schedule a “company reconstruction”...

*Consequences of company reconstructions*

- 87 (1) In the SIP code references to a participant’s plan...

*Treatment of shares acquired under rights issue*

- 88 (1) This paragraph applies for the purposes of the SIP...

*Termination of plan*

- 89 (1) The plan may provide for the company to issue...

*Effect of plan termination notice*

- 90 (1) This paragraph applies if the company has issued a...

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*Jointly owned companies*

91 (1) This paragraph applies for the purposes of the provisions...

*Determination of market value*

92 (1) For the purposes of the SIP code the “market...

*Power to require information*

93 (1) An officer of Revenue and Customs may by notice...

*Meaning of “associated company”*

94 (1) For the purposes of the SIP code one company...

*Meaning of participant ceasing to be in relevant employment*

95 (1) This paragraph explains what is meant, for the purposes...

*Meaning of shares being withdrawn from plan*

96 (1) For the purposes of the SIP code plan shares...

*Meaning of shares ceasing to be subject to plan*

97 (1) For the purposes of the SIP code plan shares...

*Meaning of “the specified retirement age”*

98 (1) In the SIP code, in relation to a SIP...

*Minor definitions*

99 (1) In the SIP code— “articles of association”, in relation...

*Index of defined expressions*

100 In the SIP code the following expressions are defined or...

SCHEDULE 3 — Approved SAYE option schemes

Part 1 — INTRODUCTION

*Introduction to Schedule 3 SAYE option schemes*

1 (A1) For the purposes of the SAYE code an SAYE...

*SAYE option schemes*

2 (1) In the SAYE code an “SAYE option scheme” means...

*Group schemes*

3 (1) An SAYE option scheme established by a company that...

Part 2 — GENERAL REQUIREMENTS FOR APPROVAL

*General requirements for approval: introduction*

4 An SAYE option scheme must meet the requirements of— paragraph...

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*General restriction on contents of scheme*

- 5 (1) The purpose of the scheme must be to provide,...

*All-employee nature of scheme*

- 6 (1) The scheme must provide that every person who meets...

*Participation on similar terms*

- 7 (1) The requirements of this paragraph are—

*No preferential treatment for directors and senior employees*

- 8 (1) The requirement of this paragraph is that, if the...

Part 3 — ELIGIBILITY OF INDIVIDUALS TO PARTICIPATE IN SCHEME

*Requirements relating to the eligibility of individuals: introduction*

- 9 An SAYE option scheme must meet the requirements of— paragraph...

*The employment requirement*

- 10 (1) The scheme must ensure that an individual is not...

*The “no material interest” requirement*

- 11 (1) The scheme must ensure that an individual is not...

*Meaning of “material interest”*

- 12 (1) In paragraph 11 (the “no material interest” requirement) references...

*Material interest: options and interests in SIPs*

- 13 (1) For the purposes of paragraph 12 (meaning of “material...

*Meaning of “associate”*

- 14 (1) In paragraph 11(2) (the “no material interest” requirement) “associate”,...

*Meaning of “associate”: trustees of employee benefit trust*

- 15 (1) This paragraph applies for the purposes of paragraph 14(1)(c)...

*Meaning of “associate”: trustees of discretionary trust*

- 16 (1) This paragraph applies for the purposes of paragraph 14(1)(c)...

Part 4 — SHARES TO WHICH SCHEMES CAN APPLY

*Requirements relating to shares that may be subject to share options: introduction*

- 17 (1) An SAYE option scheme must meet the requirements of—...

*Shares must be ordinary shares of certain companies*

- 18 Eligible shares must form part of the ordinary share capital...

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*Requirements as to listing*

- 19 (1) Eligible shares must be— (a) shares of a class...

*Shares must be fully paid up and not redeemable*

- 20 Eligible shares must be— (a) fully paid up, and

*Only certain kinds of restriction allowed*

- 21 (1) Eligible shares must not be subject to any restrictions...

*Requirements as to other shareholdings*

- 22 (1) The majority of the issued shares of the same...

Part 5 — REQUIREMENT FOR LINKED SAVINGS ARRANGEMENT

*Requirements as to linked savings arrangement : introduction*

- 23 An SAYE option scheme must meet the requirements of— paragraph...

*Payments for shares to be linked to approved savings arrangements*

- 24 (1) The scheme must provide for shares acquired by the...

*Requirements as to contributions to savings arrangements*

- 25 (1) The scheme must provide for a person's contributions under...

*Repayments under a savings arrangement : whether bonuses included*

- 26 (1) For the purposes of this Schedule repayments under a...

Part 6 — REQUIREMENTS ETC. RELATING TO SHARE OPTIONS

*Requirements etc. relating to share options: introduction*

- 27 (1) An SAYE option scheme must meet the requirements of—...

*Requirements as to price for acquisition of shares*

- 28 (1) The price at which shares may be acquired by...

*Share options must not be transferable*

- 29 (1) The scheme must ensure that share options granted to...

*Time for exercising options: general*

- 30 (1) The scheme must ensure that share options granted under...

*Requirement to have a "specified age"*

- 31 (1) The scheme must specify the age that is to...

*Exercise of options: death*

- 32 The scheme must provide that, if a participant dies before...

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*Exercise of options: reaching specified age without retiring*

33 (1) The scheme must provide that, if a participant (“P”)...

*Exercise of options: scheme-related employment ends*

34 (1) The scheme must provide that, if a participant (“P”)...

*Time when scheme-related employment ends*

35 (1) This paragraph applies for the purposes of paragraph 34...

*Exercise of options: employment in associated company at bonus date*

36 The scheme may provide that if at the bonus date...

*Exercise of options: company events*

37 (1) The scheme may provide that share options relating to...  
Part 7 — EXCHANGE OF SHARE OPTIONS

*Exchange of options on company reorganisation*

38 (1) An SAYE option scheme may provide that if—

*Requirements about share options granted in exchange*

39 (1) This paragraph applies to a scheme that makes provision...  
PART 8 — NOTIFICATION OF SCHEMES, ANNUAL RETURNS AND ENQUIRIES

40A Notice of scheme to be given to HMRC

40B Annual returns

40C (1) This paragraph applies if the scheme organiser fails to...

40D Notices and returns to be given electronically etc

40E (1) This paragraph applies if a return under paragraph 40B,...

40F Enquiries

40G (1) An enquiry under paragraph 40F(2), (3) or (5) is...

40H (1) This paragraph applies if HMRC decide—

40I (1) This paragraph applies if HMRC decide—

40J Assessment of penalties

40K Appeals

Part 9 — SUPPLEMENTARY PROVISIONS

*Power to require information*

45 (1) An officer of Revenue and Customs may by notice...

*Jointly owned companies*

46 (1) This paragraph applies for the purposes of the provisions...

*Meaning of “associated company”*

47 (1) For the purposes of the SAYE code, except in...

*Non-UK company reorganisation arrangements*

47A (1) For the purposes of the SAYE code a “non-UK...

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*Minor definitions*

48 (1) In the SAYE code— “ certified SAYE savings arrangement...

*Index of defined expressions*

49 In the SAYE code the following expressions are defined or...

SCHEDULE 4 — Approved CSOP schemes  
Part 1 — INTRODUCTION

*Introduction to Schedule 4 CSOP schemes*

1 (A1) For the purposes of the CSOP code a CSOP...

*CSOP schemes*

2 (1) In the CSOP code a “CSOP scheme” means (in...

*Group schemes*

3 (1) A CSOP scheme established by a company that controls...  
Part 2 — GENERAL REQUIREMENTS FOR APPROVAL

*General requirements ...: introduction*

4 A CSOP scheme must meet the requirements of— paragraph 5...

*General restriction on contents of scheme*

5 (1) The purpose of the scheme must be to provide,...

*Limit on value of shares subject to options*

6 (1) The scheme must provide that an individual may not...  
Part 3 — ELIGIBILITY OF INDIVIDUALS TO PARTICIPATE IN SCHEME

*Requirements relating to the eligibility of individuals: introduction*

7 A CSOP scheme must meet the requirements of— paragraph 8...

*The employment requirement*

8 (1) The scheme must ensure that an individual is not...

*The “no material interest” requirement*

9 (1) The scheme must ensure that an individual is not...

*Meaning of “material interest”*

10 (1) In paragraph 9 (the “no material interest” requirement) references...

*Material interest: options and interests in SIPs*

11 (1) For the purposes of paragraph 10 (meaning of “material...



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*Meaning of “associate”*

- 12 (1) In paragraph 9(2) (the “no material interest” requirement) “associate”,...

*Meaning of “associate”: trustees of employee benefit trust*

- 13 (1) This paragraph applies for the purposes of paragraph 12(1)(c)...

*Meaning of “associate”: trustees of discretionary trust*

- 14 (1) This paragraph applies for the purposes of paragraph 12(1)(c)...

Part 4 — SHARES TO WHICH SCHEMES CAN APPLY

*Requirements relating to shares that may be subject to share options: introduction*

- 15 (1) A CSOP scheme must meet the requirements of— paragraph...

*Shares must be ordinary shares of certain companies*

- 16 Eligible shares must form part of the ordinary share capital...

*Requirements as to listing*

- 17 (1) Eligible shares must be — (a) shares of a...

*Shares must be fully paid up and not redeemable*

- 18 Eligible shares must be— (a) fully paid up, and

*Only certain kinds of restriction allowed*

- 19 (1) Eligible shares must not be subject to any restrictions...

*Requirements as to other shareholdings*

- 20 (1) The majority of the issued shares of the same...

Part 5 — REQUIREMENTS ETC. RELATING TO SHARE OPTIONS

*Requirements etc. relating to share options: introduction*

- 21 (1) A CSOP scheme must meet the requirements of— paragraph...

*General requirements as to terms of option*

- 21A (1) The following terms of a share option which is...

*Requirements as to price for acquisition of shares*

- 22 (1) The price at which shares may be acquired by...

*Share options must not be transferable*

- 23 (1) The scheme must ensure that share options granted to...

*Exercise of options: ceasing to be director or employee*

- 24 (1) The scheme may provide that an individual may exercise...

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*Exercise of options: death*

- 25 (1) The scheme may provide that, if a participant dies...

*Exercise of options: company events*

- 25A (1) The scheme may provide that share options relating to...  
Part 6 — EXCHANGE OF SHARE OPTIONS

*Exchange of options on company reorganisation*

- 26 (1) A CSOP scheme may provide that if—

*Requirements about share options granted in exchange*

- 27 (1) This paragraph applies to a scheme that makes provision...  
PART 7 — NOTIFICATION OF SCHEMES, ANNUAL RETURNS AND ENQUIRIES

*Notice of scheme to be given to HMRC*

- 28A (1) For a CSOP scheme to be a Schedule 4...

*Annual returns*

- 28B (1) This paragraph applies if notice is given in relation...  
28C (1) This paragraph applies if the scheme organiser fails to...

*Notices and returns to be given electronically etc*

- 28D (1) A notice under paragraph 28A, and any information accompanying...  
28E (1) This paragraph applies if a return under paragraph 28B,...

*Enquiries*

- 28F (1) This paragraph applies if notice is given in relation...  
28G (1) An enquiry under paragraph 28F(2), (3) or (5) is...  
28H (1) This paragraph applies if HMRC decide—  
28I (1) This paragraph applies if HMRC decide—

*Assessment of penalties*

- 28J (1) This paragraph applies if the scheme organiser is liable...

*Appeals*

- 28K (A1) The scheme organiser may appeal against a decision of...  
Part 8 — SUPPLEMENTARY PROVISIONS

*Power to require information*

- 33 (1) An officer of Revenue and Customs may by notice...

*Jointly owned companies*

- 34 (1) This paragraph applies for the purposes of the provisions...

*Meaning of “associated company”*

- 35 (1) For the purposes of the CSOP code one company...

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*Non-UK company reorganisation arrangements*

35ZA (1) For the purposes of the CSOP code a “non-UK...

*Retirement age*

35A A retirement age specified in a CSOP scheme—

*Minor definitions*

36 (1) In the CSOP code— “company” means a body corporate;...

*Index of defined expressions*

37 In the CSOP code the following expressions are defined or...

SCHEDULE 5 — Enterprise management incentives  
Part 1 — INTRODUCTION

*Enterprise management incentives: qualifying options*

1 (1) This Schedule makes provision for establishing what is a...

*Meaning of “the relevant company” and “the employer company”*

2 In the EMI code, in relation to a share option—...  
Part 2 — GENERAL REQUIREMENTS

*General requirements: introduction*

3 A share option is not a qualifying option unless the...

*Purpose of granting the option*

4 To be a qualifying option a share option must be...

*Maximum entitlement of employee: financial limit on unexercised options*

5 (1) An employee may not hold unexercised qualifying options which  
—...

*Maximum entitlement of employee: further limit of 3 years*

6 (1) Sub-paragraph (2) applies if an employee (“E”) has already...

*Maximum value of options in respect of relevant company’s shares*

7 (1) The total value of shares in the relevant company...  
Part 3 — QUALIFYING COMPANIES

*Qualifying companies: introduction*

8 A “qualifying company” is a company in relation to which...

*The independence requirement*

9 (1) The independence requirement consists of two conditions.

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*The qualifying subsidiaries requirement*

- 10 (1) A company that has one or more subsidiaries is...

*Meaning of “qualifying subsidiary”*

- 11 (1) A company (“the subsidiary”) is a qualifying subsidiary of...

*The property managing subsidiaries requirement*

- 11A (1) A company is not a qualifying company if it...

*Meaning of “qualifying 90% subsidiary”*

- 11B (1) A company (“the subsidiary”) is a qualifying 90% subsidiary...

*The gross assets requirement*

- 12 (1) The gross assets requirement in the case of a...

*The number of employees requirement*

- 12A (1) The number of employees requirement in the case of...

*The trading activities requirement: single company*

- 13 (1) The trading activities requirement in the case of a...

*The trading activities requirement: parent company*

- 14 (1) The trading activities requirement in the case of a...

*The UK permanent establishment requirement*

- 14A (1) The UK permanent establishment requirement is met if condition...

*Meaning of “qualifying trade”*

- 15 (1) A trade is a qualifying trade if—

*Excluded activities*

- 16 The following are excluded activities— (a) dealing in land, in...

*Excluded activities: wholesale and retail distribution*

- 17 (1) This paragraph supplements paragraph 16(b). (2) A trade of...

*Excluded activities: leasing of certain ships*

- 18 (1) This paragraph supplements paragraph 16(d) so far as it...

*Excluded activities: receipt of royalties or licence fees*

- 19 (1) This paragraph supplements paragraph 16(e) (receipt of royalties or...

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*Excluded activities: property development*

- 20 (1) This paragraph supplements paragraph 16(g). (2) “Property development” means...

*Excluded activities: shipbuilding*

- 20A In paragraph 16(ia) “ shipbuilding ” has the same meaning...

*Excluded activities: producing coal*

- 20B (1) This paragraph supplements paragraph 16(ib). (2) “ Coal ”...

*Excluded activities: producing steel*

- 20C In paragraph 16(ic) “ steel ” means any of the...

*Excluded activities: hotels and comparable establishments*

- 21 (1) This paragraph supplements paragraph 16(j). (2) A “comparable establishment”...

*Excluded activities: nursing homes and residential care homes*

- 22 (1) This paragraph supplements paragraph 16(k). (2) “Nursing home” means...

*Excluded activities: provision of facilities for another business*

- 23 (1) This paragraph applies where a company (“the service provider”)...  
Part 4 — ELIGIBLE EMPLOYEES

*Eligible employees: introduction*

- 24 An individual is an “eligible employee” in relation to the...

*The employment requirement*

- 25 To be an eligible employee in relation to the relevant...

*The requirement as to commitment of working time*

- 26 (1) For an individual (“the employee”) to be an eligible...

*Meaning of “working time”*

- 27 (1) In paragraph 26 “working time” means—

*The “no material interest” requirement*

- 28 (1) An individual is not an eligible employee in relation...

*Meaning of “material interest”*

- 29 (1) In paragraph 28 (the “no material interest” requirement) references...

*Material interest: options and interests in SIPs*

- 30 (1) This paragraph applies for the purposes of paragraph 29...

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*Meaning of “associate”*

- 31 (1) In paragraph 28(2) (the “no material interest” requirement) “associate”,...

*Meaning of “associate”: trustees of employee benefit trust*

- 32 (1) This paragraph applies for the purposes of paragraph 31(1)(c)...

*Meaning of “associate”: trustees of discretionary trust*

- 33 (1) This paragraph applies for the purposes of paragraph 31(1)(c)...

Part 5 — REQUIREMENTS RELATING TO OPTIONS

*Requirements relating to options: introduction*

- 34 A share option is not a qualifying option unless the...

*Type of shares that may be acquired*

- 35 (1) The option must confer a right to acquire shares...

*Option to be capable of exercise within 10 years*

- 36 (1) The option must be capable of being exercised within...

*Terms of option to be agreed in writing*

- 37 (1) The option must take the form of a written...

*Non-assignability of rights*

- 38 The terms on which the option is granted—  
Part 6 — COMPANY REORGANISATIONS

*Company reorganisations: introduction*

- 39 (1) This Part applies in connection with company reorganisations.

*Meaning of “qualifying exchange of shares”*

- 40 (1) For the purposes of the EMI code there is...

*Grant of replacement option*

- 41 (1) This paragraph applies if both of the following conditions...

*Period within which replacement option must be granted*

- 42 (1) To qualify as a replacement option the new option...

*Further requirements to be met as to replacement option*

- 43 (1) For the new option to qualify as a replacement...  
Part 7 — NOTIFICATION OF OPTION TO INLAND REVENUE

*Notice of option to be given to Inland Revenue*

- 44 (1) For a share option to be a qualifying option,...

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*Correction of notice by Inland Revenue*

- 45 (1) An officer of Revenue and Customs may amend a...

*Notice of enquiry*

- 46 (1) This paragraph applies where notice of a share option...

*Completion of enquiry: closure notices*

- 47 (1) An enquiry under paragraph 46(2) is completed when an...

*Completion of enquiry: application for closure notice to be given*

- 48 (1) An application may be made to the tribunal under...

*Effect of enquiry*

- 49 (1) If an officer of Revenue and Customs does not...

*Appeals*

- 50 (1) The employer company may appeal against a decision of...  
Part 8 — SUPPLEMENTARY PROVISIONS

*Power to require information*

- 51 (1) An officer of Revenue and Customs may by notice...

*Annual returns*

- 52 (1) This paragraph applies in relation to a company whose...  
52A (1) A return under paragraph 52, and any information accompanying...

*Compliance with time limits*

- 53 (1) For the purposes of this Part and Part 7...

*Power to amend by Treasury order*

- 54 (1) The Treasury may by order amend the EMI code—...

*Meaning of “market value” of shares*

- 55 (1) For the purposes of the EMI code the “market...

*Determination of market value of shares*

- 56 (1) This paragraph applies to the determination of the market...

*Appeal against determination of market value of shares*

- 57 (1) The employer company may appeal against any determination by...

*Penalties*

- 57A A company is liable for a penalty of £500 if...  
57B (1) This paragraph applies if a company fails to give...  
57C (1) This paragraph applies if a return under paragraph 52,...  
57D (1) This paragraph applies if a company is liable for...

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57E (1) A company may appeal against a decision of HMRC...

*Minor definitions*

58 In the EMI code— “arrangements” includes any scheme, agreement or...

*Index of defined expressions*

59 In the EMI code the following expressions are defined or...

SCHEDULE 6 — Consequential Amendments

Part 1 — INCOME AND CORPORATION TAXES ACT 1988

- 1 The Income and Corporation Taxes Act 1988 (c. 1) is...
- 2 . . . . .
- 3 In section 4(1) (construction of references in Income Tax Acts...
- 4 . . . . .
- 5 . . . . .
- 6 Omit section 19 (Schedule E).
- 7 In section 21A(2) (computation of amount chargeable)—
- 8 Omit section 58 (foreign pensions).
- 9 . . . . .
- 10 . . . . .
- 11 . . . . .
- 12 . . . . .
- 13 . . . . .
- 14 Omit sections 131 to 134 (miscellaneous provisions relating to the...
- 15 Omit sections 135 to 137 (provisions relating to gains by...
- 16 (1) Amend section 138 (share acquisitions by directors and employees)...
- 17 Omit section 140 (further interpretation of sections 135 to 139)....
- 18 Omit sections 140A to 140H (further provisions relating to share...
- 19 Omit sections 141 to 144 (vouchers and credit-tokens).
- 20 Omit section 144A (payments received free of tax).
- 21 Omit sections 145 to 147 (living accommodation).
- 22 Omit sections 148 to 151A (payments on retirement, sick pay...
- 23 . . . . .
- 24 Omit sections 153 to 159AC and sections 160 to 168G...
- 25 Omit section 185 (approved share option schemes).
- 26 (1) Amend section 186 (approved profit sharing schemes) as follows....
- 27 In section 187 (interpretation of sections 185 and 186 and...
- 28 Omit the following provisions (which give relief from income tax...
- 29 Omit sections 202A and 202B (assessment on receipts basis).
- 30 Omit sections 203 to 204 (pay as you earn).
- 31 Omit sections 205 and 206 (assessments).
- 32 Omit section 206A (PAYE settlement agreements).
- 33 Omit section 207 (disputes as to domicile or ordinary residence)....
- 34 . . . . .
- 35 . . . . .
- 36 After section 266 insert— Life assurance premiums paid by employer...
- 37 . . . . .
- 38 . . . . .
- 39 Omit section 313 (taxation of consideration for certain restrictive undertakings)....
- 40 . . . . .



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- 41 Omit sections 315 to 318 (pensions etc. paid in respect...
- 42 Omit section 319 (crown servants: foreign service allowance).
- 43 Omit section 321 (consuls and other official agents).
- 44 .....
- 45 .....
- 46 Omit section 330 (compensation for National-Socialist persecution).
- 47 (1) Amend section 332 (expenditure and houses of ministers of...
- 48 .....
- 49 .....
- 50 .....
- 51 .....
- 52 In section 376(2) (qualifying borrowers and qualifying lenders) for the...
- 53 .....
- 54 .....
- 55 .....
- 56 .....
- 57 .....
- 58 .....
- 59 .....
- 60 .....
- 61 .....
- 62 .....
- 63 .....
- 64 .....
- 65 .....
- 66 .....
- 67 .....
- 68 Omit section 589 (qualifying courses of training etc.).
- 69 .....
- 70 .....
- 71 In section 591D (provisions supplementary to section 591C) omit subsection...
- 72 .....
- 73 .....
- 74 Omit sections 595 and 596 (payments by employer to retirement...
- 75 Omit sections 596A to 596C (benefits under non-approved retirement benefits...
- 76 Omit section 597 (charge to tax: pensions).
- 77 In section 599A (charge to tax: payments out of surplus...
- 78 Omit section 600 (charge to tax: unauthorised payments to or...
- 79 .....
- 80 (1) .....
- 81 In section 608 (charge to tax on annuities paid out...
- 82 .....
- 83 In section 613 (Parliamentary pension funds) omit subsections (1) to...
- 84 In section 614(3) (exemptions and reliefs in respect of income...
- 85 In section 615 (exemption from tax in respect of certain...
- 86 Omit section 616 (other overseas pensions).
- 87 .....
- 88 Omit section 617A (tax credits under Part 1 of Tax...
- 89 .....
- 90 .....

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- 91 (1) Section 643 (employer’s contributions and personal pension income etc.)...  
 92 .....  
 93 .....  
 94 .....  
 95 .....  
 96 Omit sections 647 to 648A (personal pensions: unauthorised payments, contributions...  
 97 .....  
 98 .....  
 99 .....  
 100 .....  
 101 .....  
 102 .....  
 103 .....  
 104 In section 824(4A) (repayment supplement: individuals and others) for “section...  
 105 .....  
 106 In section 830 (territorial sea and designated areas) omit subsection...  
 107 In section 831(3) (interpretation of ICTA) before the entry relating...  
 108 .....  
 109 .....  
 110 Omit Schedules 6 and 6A (taxation of directors and others:...  
 111 Omit Schedules 7 and 7A (taxation of benefit of loans)...  
 112 (1) Amend Schedule 9 (approved share option schemes and profit...  
 113 (1) Amend Schedule 10 (further provisions relating to profit sharing...  
 114 Omit Schedule 11 (payments and other benefits in connection with...  
 115 Omit Schedule 11A (removal benefits and expenses).  
 116 Omit Schedule 12 (foreign earnings).  
 117 Omit Schedule 12AA (mileage allowances).  
 118 Omit Schedule 12A (ordinary commuting and private travel).  
 119 In Schedule 14 (modification of section 266 in certain cases),...  
 120 .....  
 121 .....

Part 2 — OTHER ENACTMENTS

*Finance Act 1969 (c. 32)*

- 122 (1) Section 58 of the Finance Act 1969 (disclosure of...

*Taxes Management Act 1970 (c. 9)*

- 123 The Taxes Management Act 1970 is amended as follows.  
 124 In section 7(4) and (5) (notice of liability to income...  
 125 (1) Amend section 9 (returns to include self-assessment) as follows...  
 126 (1) Amend section 15 (return of employee’s emoluments etc.) as...  
 127 For section 16A substitute— Agency workers (1) This section applies where— (a) any services which an...  
 128 In section 42(3) (procedure for making claims etc.) for “section...  
 129 .....  
 130 In section 59A (payments on account of income tax)—  
 131 (1) Amend section 59B (payment of income tax and capital...  
 132 In section 62(1A)(a) (priority of claim for tax)—  
 133 In section 63(3)(a) (recovery of tax in Scotland) for “section...

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- 134 In section 64(1A)(a) (priority of claim for tax in Scotland)—...
- 135 (1) Amend section 70 (evidence) as follows.
- 136 In section 91(3)(c) (effect on interest of reliefs) for “section...
- 137 (1) Amend the Table in section 98 (special returns, etc.)...
- 138 In section 98A(1) (special penalties in the case of certain...
- 139 In section 118 (interpretation) after the entry relating to “inspector”...
- 140 In section 119(4) (construction of the Act) after “1992 Act”...
- 141 In paragraph 4(1A) of Schedule 1A (claims etc. not included...
- 142 . . . . .
- 143 In Schedule 3A (electronic lodgement of tax returns etc.) in...

*Finance Act 1973 (c. 51)*

- 144 . . . . .
- 145 . . . . .
- 146 . . . . .

*Finance Act 1974 (c. 30)*

- 147 . . . . .

*Interpretation Act 1978 (c. 30)*

- 148 In Schedule 1 to the Interpretation Act 1978 (words and...

*Education (Scotland) Act 1980 (c. 44)*

- 149 In section 73B of the Education (Scotland) Act 1980 (grants...

*Inheritance Tax Act 1984 (c. 51)*

- 150 The Inheritance Tax Act 1984 is amended as follows.
- 151 (1) Amend the following provisions as provided in sub-paragraph (2)  
—...
- 152 In section 14(1) (waiver of remuneration), for “would be assessable...

*Bankruptcy (Scotland) Act 1985 (c. 66)*

- 153 In paragraph 1(1) of Schedule 3 to the Bankruptcy (Scotland)...

*Insolvency Act 1986 (c. 45)*

- 154 In paragraph 1 of Schedule 6 to the Insolvency Act...

*Finance Act 1988 (c. 39)*

- 155 (1) Section 73 of the Finance Act 1988 (consideration for...

*Finance Act 1989 (c. 26)*

- 156 The Finance Act 1989 is amended as follows.
- 157 For section 43 substitute— Schedule D: computation (1) In calculating profits or gains of a trade to...
- 158 For section 44 substitute— Investment and insurance companies: computation (1) In calculating the profits of an investment company for...
- 159 In section 53(2)(f) (amendments consequential on the substitution of a...

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- 160 (1) Amend section 69 (chargeable events in relation to employee...  
 161 . . . . .  
 162 In section 178(2) (setting of rates of interest)—  
 163 (1) Amend Schedule 5 (employee share ownership trusts) as follows....

*Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19))*

- 164 In paragraph 1 of Schedule 4 to the Insolvency (Northern...

*Finance Act 1990 (c. 29)*

- 165 The Finance Act 1990 is amended as follows.  
 166 . . . . .  
 167 (1) Amend paragraph 4 of Schedule 14 (amendments of sections...

*Finance Act 1991 (c. 31)*

- 168 (1) Amend section 38 of the Finance Act 1991 (employee...

*Social Security Contributions and Benefits Act 1992 (c. 4)*

- 169 The Social Security Contributions and Benefits Act 1992 is amended...  
 170 In section 1 (outline of contributory system), in subsection (2)(bb)...  
 171 In section 2 (categories of earners), in subsection (1)(a) for...  
 172 (1) Amend section 4 (payments treated as remuneration and earnings)...  
 173 In section 7(1)(b) (meaning of “secondary contributor”) for  
 “emoluments” in...  
 174 (1) Amend section 10 (Class 1A National Insurance contributions:  
 benefits...  
 175 (1) Amend section 10ZA (liability of third party provider of...  
 176 (1) Amend section 10ZB (non-cash vouchers provided by third  
 parties)...  
 177 (1) Amend section 10A (Class 1B National Insurance contributions)  
 as...  
 178 (1) Amend section 122(1) (interpretation of Parts 1 to 6...  
 179 In section 126(5)(a)(ii) (trade disputes) for “emoluments in pursuance  
 of...  
 180 (1) Amend section 150(2) (interpretation of Part 10) as follows....  
 181 In section 163(1) (interpretation of Part 11), in paragraph (a)...  
 182 In section 171(1) (interpretation of Part 12), in paragraph (a)...  
 183 In section 171ZJ(2)(a) (Part 12ZA: supplementary) for “emoluments  
 chargeable to...  
 184 In section 171ZS(2)(a) (Part 12ZB: supplementary) for “emoluments  
 chargeable to...  
 185 In Schedule 1 (supplementary provisions relating to contributions of  
 Classes...

*Social Security Administration Act 1992 (c. 5)*

- 186 The Social Security Administration Act 1992 is amended as follows....  
 187 (1) Amend section 139(11) (definitions used in provisions relating to...  
 188 (1) Amend section 159B(6) (effect of alterations affecting state  
 pension...  
 189 (1) Amend section 162(5) (destination of national insurance  
 contributions) as...

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*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 190 The Social Security Contributions and Benefits (Northern Ireland) Act 1992...
- 191 In section 1 (outline of contributory system), in subsection (2)(bb)...
- 192 In section 2 (categories of earners), in subsection (1)(a) for...
- 193 (1) Amend section 4 (payments treated as remuneration and earnings)...
- 194 In section 7(1)(b) (meaning of “secondary contributor”) for “emoluments” in...
- 195 (1) Amend section 10 (Class 1A National Insurance contributions: benefits)...
- 196 (1) Amend section 10ZA (liability of third party provider of...
- 197 (1) Amend section 10ZB (non-cash vouchers provided by third parties)...
- 198 (1) Amend section 10A (Class 1B National Insurance contributions) as...
- 199 (1) Amend section 121(1) (interpretation of Parts 1 to 6...
- 200 In section 125(5)(a)(ii) (trade disputes) for “emoluments in pursuance of...
- 201 (1) Amend section 146(2) (interpretation of Part 10) as follows....
- 202 In section 159(1) (interpretation of Part 11), in paragraph (a)...
- 203 In section 167(1) (interpretation of Part 12), in paragraph (a)...
- 204 In Schedule 1 (supplementary provisions relating to contributions of Classes...

*Social Security Administration (Northern Ireland) Act 1992 (c. 8)*

- 205 (1) Section 139B(6) of the Social Security Administration (Northern Ireland)...
- 206 In section 142(5) of that Act (destination of national insurance...

*Taxation of Chargeable Gains Act 1992 (c. 12)*

- 207 The Taxation of Chargeable Gains Act 1992 is amended as...
- 208 . . . . .
- 209 In section 11(1) (visiting forces, agents-general etc.)—
- 210 (1) Amend section 120 (increased expenditure by reference to tax...
- 211 (1) Amend section 149B (employee incentive schemes: conditional interests in...
- 212 After section 149B insert— Priority share allocations Section 17(1) shall not apply to an acquisition of shares...
- 213 In section 222(8D)(b) (relief on disposal of private residence), for...
- 214 In section 236A (employee share ownership plans), and in the...
- 215 In section 238(2)(a) (approved profit sharing and share option schemes),...
- 216 After section 238 insert— Approved share schemes and share incentives...
- 217 After section 263 insert— Former employees: employment-related liabilities (1) This section applies if— (a) a deduction of the...
- 218 In section 271 (other miscellaneous exemptions), for subsection (1)(c) substitute—...
- 219 (1) Amend section 288(1) (interpretation) as follows.
- 220 (1) Amend Schedule 7C (relief for transfers to approved share...

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- 221 After Schedule 7C insert— SCHEDULE 7D Approved share schemes and...

*Pension Schemes Act 1993 (c. 48)*

- 222 In section 181(1) of the Pension Schemes Act 1993 (general...

*Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

- 223 In section 176(1) of the Pension Schemes (Northern Ireland) Act...

*Finance Act 1994 (c. 9)*

- 224 (1) In the Finance Act 1994, paragraph 27 of Schedule...

*Finance Act 1995 (c. 4)*

- 225 The Finance Act 1995 is amended as follows.

226 . . . . .

- 227 In section 137(7) (part-time workers: miscellaneous provisions) for “Subsections (2)...

*Jobseekers Act 1995 (c. 18)*

- 228 The Jobseekers Act 1995 is amended as follows.

229 In section 15(2)(c)(i) (effect on other claimants) for “emoluments in...

230 In section 26(3) (the back to work bonus) for the...

*Child Support Act 1995 (c. 34)*

- 231 For section 10(4) of the Child Support Act 1995 (child...

*Child Support (Northern Ireland) Order 1995 (S.I. 1995/2702 (N.I. 13))*

- 232 For Article 4(4) of the Child Support (Northern Ireland) Order...

*Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15))*

233 The Jobseekers (Northern Ireland) Order 1995 is amended as follows....

234 In Article 17(2)(c)(i) (effect on other claimants) for “emoluments in...

235 In Article 28(3) (the back to work bonus) for the...

*Teaching and Higher Education Act 1998 (c. 30)*

- 236 In section 22 of the Teaching and Higher Education Act...

*Scotland Act 1998 (c. 46)*

- 237 In section 79(3) of the Scotland Act 1998 (supplemental powers...

*Education (Student Support) (Northern Ireland) Order 1998 (S.I. 1998/1760 (N.I. 14))*

- 238 In Article 3 of the Education (Student Support) (Northern Ireland)...

*Tax Credits Act 1999 (c. 10)*

239 The Tax Credits Act 1999 is amended as follows.

240 In section 6(1) (payment of tax credit by employers etc.)...

241 In paragraph 10(1) of Schedule 2 (transfer of functions), in...

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*Finance Act 2000 (c. 17)*

- 242 The Finance Act 2000 is amended as follows.  
243 (1) Amend section 38 (payroll deduction scheme) as follows.  
244 .....  
245 .....

*Capital Allowances Act 2001 (c. 2)*

- 246 The Capital Allowances Act 2001 is amended as follows.  
247 (1) Amend section 4 (capital expenditure) as follows.  
248 (1) Amend section 20 (employments and offices) as follows.  
249 In section 61(2) (disposal events and disposal values), in entry...  
250 In section 63(1) (cases in which disposal value is nil)...  
251 In section 72(3) (disposal values), in entry 2(b) of the...  
252 In section 88(c) (sales at under-value) for “Schedule E” substitute...  
253 In section 262 (employments and offices)— (a) in paragraph (a)...  
254 In section 423(1) (disposal value for sections 421 and 422),...  
255 At the end of Part 1 of Schedule 1 (abbreviations)...  
256 .....

*Finance Act 2001 (c. 9)*

- 257 For section 95 of the Finance Act 2001 (exemptions in...  
258 .....

*Social Security Contributions (Share Options) Act 2001 (c. 20)*

- 259 The Social Security Contributions (Share Options) Act 2001 is amended...  
260 In section 2(3)(b) (effect of notice under section 1) for...  
261 (1) Amend section 3 (special provision for roll-overs) as follows...  
262 In section 5(2)(c) (interpretation)— (a) for “subsection (8) of section...

*State Pension Credit Act 2002 (c. 16)*

- 263 (1) Section 17(1) of the State Pension Credit Act 2002...

*Tax Credits Act 2002 (c. 21)*

- 264 The Tax Credits Act 2002 is amended as follows.  
265 (1) Amend section 25 (payments of working tax credit by...  
266 In section 29(5) (recovery of overpayments) for “regulations under section...

*State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.))*

- 267 (1) Section 17(1) of the State Pension Credit Act (Northern...

*Certain corresponding Northern Ireland provision*

- 268 (1) This paragraph applies if provision is made for Northern...  
269 (1) This paragraph applies if provision is made for Northern...

SCHEDULE 7 — Transitionals and savings  
Part 1 — CONTINUITY OF THE LAW

- 1 The repeal of provisions and their enactment in a rewritten...

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- 2 Paragraph 1 does not apply to any change in the...
  - 3 Any subordinate legislation or other thing which—
  - 4 Any reference (express or implied) in any enactment, instrument or...
  - 5 Any reference (express or implied) in any enactment, instrument or...
  - 6 Paragraphs 1 to 5 have effect instead of section 17(2)...
  - 7 Paragraphs 4 and 5 apply only in so far as...
- Part 2 — EMPLOYMENT INCOME: CHARGE TO TAX

*Taxable earnings*

- 8 (1) The charging provisions of Chapters 4 and 5 of...

*Relief for delayed remittances*

- 9 (1) This paragraph applies where one or more of the...
- 10 Section 36(2) (the definition of “blocked earnings”) applies in relation...
- 11 (1) This paragraph applies where a claimant—

*Disputes as to domicile or ordinary residence*

- 12 (1) Nothing in sections 42 and 43 (disputes as to...

*Application of provisions to agency workers*

- 13 In relation to times before 6th April 2003, Chapter 7...
  - 14 Section 44(2) does not apply in relation to—
- Part 3 — EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

...

- 15 .....
- 16 .....

*Taxable benefits: the benefits code*

- 17 (1) In relation to times before 6th April 2003, references...

...

- 18 .....
- 19 .....
- 20 .....

*Taxable benefits: living accommodation*

- 21 (1) Section 107 (special rule for calculating cost of providing...

*Taxable benefits: cars, vans and related benefits*

- 22 (1) In relation to a capital sum contributed by the...
- 23 (1) In relation to a capital sum contributed by the...
- 24 .....

*Taxable benefits: loans*

- 25 (1) Chapter 7 of Part 3 applies to a loan...
- 26 (1) This paragraph relates to the operation of section 183...



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27 (1) Subject to paragraph 25(2), where a loan is made...

*Taxable benefits: notional loans in respect of acquisitions of shares*

28 Chapter 8 of Part 3 does not apply in relation...

29 (1) This paragraph relates to the operation of Chapter 8...

*Taxable benefits: disposals of shares for more than market value*

30 .....

31 .....

*Taxable benefits: residual liability to charge*

32 (1) This paragraph applies in relation to Chapter 10 of...

Part 4 — EMPLOYMENT INCOME: EXEMPTIONS

*Incidental overnight expenses and benefits*

33 In determining whether section 240(1) or (2) or 268 applies—...

34 In determining— (a) whether section 141(6C) and (6D), 142(3C) and...

*Removal benefits and expenses*

35 (1) Section 287 (limit on exemption for removal benefits and...

36 A direction under paragraph 6(2) of Schedule 11A to ICTA...

*Retraining courses*

37 (1) The repeal of sections 588(5)(a) and 589(3) and (4)...

*Suggestion awards*

38 (1) This paragraph applies for the purpose of determining the...

Part 5 — EMPLOYMENT INCOME: DEDUCTIONS

*Earnings charged on remittance*

39 In relation to expenses incurred before the tax year 2003-04,...

*Non-domiciled employee's travel costs and expenses: "qualifying arrival date"*

40 In relation to any time before 6th April 2003, section...

Part 6 — EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR  
RELATED TO SECURITIES

*Benefits from non-approved pension schemes*

41 (1) Chapter 2 of Part 6 (benefits from non-approved pension...

*Payments and benefits on termination of employment etc.*

42 Section 403 (charge on payment or other benefit) does not...

43 (1) This paragraph applies for the purpose of determining how...

Part 7 — EMPLOYMENT INCOME: INCOME RELATED TO SECURITIES

*Pre-6th April 2003 acquisitions*

43A (1) This paragraph relates to the operation of section 421E...

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### *Conditional interests in shares*

- 44 Chapter 2 of Part 7 , as originally enacted, does...  
 45 (1) This paragraph relates to the operation of section 425...  
 46 (1) This paragraph relates to the operation of section 428...  
 47 .....  
 48 .....

### *Convertible shares*

- 49 Chapter 3 of Part 7 does not apply in relation...  
 50 .....  
 51 .....  
 52 .....  
 53 .....

### *Post-acquisition benefits from shares*

- 54 Chapter 4 of Part 7, both as originally enacted and...  
 55 (1) Chapter 4 of Part 7 , as originally enacted,...  
 56 The removal or variation of a restriction applying to shares...  
 57 Despite the repeals made by this Act—  
 58 (1) This paragraph relates to the operation of section 448...  
 59 .....  
 60 .....  
 61 .....

### *Securities disposed of for more than market value*

- 61A Chapter 3D of Part 7 does not apply in relation...

### *Share options*

- 62 .....  
 63 (1) This paragraph relates to the operation of section 474...  
 64 (1) This paragraph relates to the operation of section 478...  
 65 (1) This paragraph relates to the operation of section 478...  
 66 .....  
 67 .....

### *Approved share incentive plans*

- 68 (1) This paragraph applies where, immediately before 6th April 2003,...  
 69 (1) Any reference in any enactment, instrument or document—  
 70 Nothing in paragraph 91(4) of Schedule 2 to this Act...

### *Approved SAYE option schemes*

- 71 (1) This paragraph applies where, immediately before 6th April 2003,...  
 72 (1) Any reference in the SAYE code to a share...

### *Approved CSOP schemes*

- 73 (1) This paragraph applies where, immediately before 6th April 2003,...  
 74 (1) Any reference in the CSOP code to a share...  
 75 (1) This paragraph has effect where, immediately before 6th April...  
 76 (1) This paragraph applies to any right obtained by an...

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### *Enterprise management incentives*

- 77 (1) This paragraph applies where, immediately before 6th April 2003,...
- 78 (1) In section 535 (disqualifying events relating to employee),  
subsections...
- 79 (1) Section 536 (other disqualifying events) has effect in relation...
- 80 (1) Section 537 (alteration of share capital for purposes of...
- 81 In a case where the qualifying option was granted before...
- 82 (1) This paragraph relates to the operation of section 541(2)...
- 83 In Schedule 5 (enterprise management incentives), paragraph 41(6) (like  
other...

### *Employee benefit trusts*

- 84 In relation to times before 6th April 2003, section 549(5)...
- Part 8 — APPROVED PROFIT SHARING SCHEMES

### *Trustees' duty to provide information*

- 85 Any obligation imposed in accordance with paragraph 34(b) of  
Schedule...

### *Share incentive plans*

- 86 (1) Where the trustees of an approved share incentive plan...

### *Other share schemes: eligibility of individuals and material interests*

- 87 (1) In applying any of the provisions specified in sub-paragraph...
- Part 9 — SOCIAL SECURITY INCOME

### *Disabled person's and working families' tax credits*

- 88 (1) This paragraph applies if, on 6th April 2003, the...
- Part 10 — PAYE

### *PAYE regulations*

- 89 (1) In relation to any time before the commencement of...
- Part 11 — CONSEQUENCES FOR CORPORATION TAX
- 90 (1) This paragraph applies where— (a) a company is charged...
- 91 (1) This paragraph applies in relation to corporation tax charged...
- 92 (1) The provisions of this Act mentioned in sub-paragraph (2)...

### SCHEDULE 8 — Repeals and revocations

#### Part 1 — ACTS OF PARLIAMENT

#### Part 2 — SUBORDINATE LEGISLATION

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 61O(1)(b) substituted by 2020 c. 14 Sch. 1 para. 14
- s. 139(1) Table substituted by 2023 c. 1 s. 11(1)(2)
- s. 139(1) Table substituted by 2023 c. 1 s. 11(5)(6)
- s. 139(1) Table substituted by 2023 c. 1 s. 11(7)(8)
- s. 139(3)(a) word substituted by 2023 c. 1 s. 11(3)(4)
- s. 658(4) words repealed by 2007 c. 5 Sch. 8
- s. 660(1) entry repealed by 2007 c. 5 Sch. 8
- s. 660(1) Table A words inserted by 2023 c. 20 Sch. para. 47(2)
- s. 660(2) words inserted by 2023 c. 20 Sch. para. 47(3)
- s. 661(1) words repealed by 2007 c. 5 Sch. 8
- s. 663 repealed by 2007 c. 5 Sch. 8
- s. 664 repealed by 2007 c. 5 Sch. 8
- s. 667(1) Table B modified by S.I. 2024/287 reg. 3(2)
- s. 667(1) Table B words inserted by S.I. 2024/287 reg. 2(2)
- s. 677(1)Pt. 1 words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 677(1)Pt. 1 words repealed by 2012 c. 5 Sch. 14 Pt. 9
- s. 677(1) Table B Pt. 1 words substituted by S.I. 2014/606 reg. 3
- s. 702(5B) word substituted by 2009 c. 10 s. 126(5)(b) (This effect was superseded by CTA 2009 (c. 4), Sch. 1 para. 555)
- Sch. 2 para. 32(2)(e) words omitted by 2013 c. 29 Sch. 2 para. 3
- Sch. 5 para. 26(3)(b) words inserted by 2023 c. 20 Sch. para. 48(3)
- Sch. 5 para. 12A(4)(b)(i) words substituted by 2023 c. 20 Sch. para. 48(2)
- Sch. 6 para. 237 omitted by 2012 c. 11 Sch. 2 para. 2
- Sch. 6 para. 200 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- Sch. 6 para. 200 repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- Sch. 6 para. 187 repealed by 2007 c. 5 Sch. 8
- Sch. 6 para. 179 repealed by 2009 c. 24 Sch. 7 Pt. 1
- Sch. 6 para. 36 repealed by 2012 c. 14 Sch. 39 para. 28(1)
- Sch. 6 para. 119 repealed by 2012 c. 14 Sch. 39 para. 28(1)
- Sch. 6 para. 179 repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 6 para. 226(2) words repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by 2013 c. 29 Sch. 23 para. 11