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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Earnings and Pensions) Act 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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# SCHEDULES

## SCHEDULE 5

### ENTERPRISE MANAGEMENT INCENTIVES

#### PART 8

#### SUPPLEMENTARY PROVISIONS

*[<sup>F1</sup>Penalties]*

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**Textual Amendments**

**F1** Sch. 5 paras. 57A-57E and cross-heading inserted (6.4.2014) by Finance Act 2014 (c. 26), Sch. 8 paras. 220, 222

<sup>F1</sup>57A .....

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**Textual Amendments**

**F1** Sch. 5 para. 57A omitted (with effect in accordance with s. 17(5)-(9) of the amending Act) by virtue of Finance (No. 2) Act 2023 (c. 30), s. 17(4)

**Changes to legislation:**

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**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](#)
- s. 574A(2A) inserted by [2024 c. 3 Sch. 9 para. 61\(2\)](#)
- s. 637G(2)(a)(b) inserted by [S.I. 2024/356 reg. 2](#)
- s. 637Q applied (with modifications) by 2004 c. 12, Sch. 36 para. 20(1A) (as inserted) by [2024 c. 3 Sch. 9 para. 77\(3\)](#)
- s. 637R applied (with modifications) by 2004 c. 12, Sch. 36 para. 19(2)(2A) (as substituted) by [2024 c. 3 Sch. 9 para. 76\(4\)](#)
- s. 637S applied (with modifications) by 2004 c. 12, Sch. 36 para. 20(2) (as amended) by [2024 c. 3 Sch. 9 para. 77\(4\)\(a\)](#)
- s. 688AB inserted by [2024 c. 3 s. 17\(1\)](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)