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**Changes to legislation:** *Financial Services Act 2012, Paragraph 97 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 18

#### FURTHER MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### AMENDMENTS OF OTHER ACTS OF PARLIAMENT

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

- 97 (1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.
- (2) In Part 4 of Schedule 2 (approved share incentive plans: types of shares that may be awarded), in paragraph 30(3)—
- (a) for “competent authority for listing” substitute “ Financial Conduct Authority ”, and
  - (b) for “section 74(4)” substitute “ section 73A ”.
- (3) In Part 4 of Schedule 3 (approved SAYE option schemes: applicable shares), in paragraph 21(5)—
- (a) for “competent authority for listing” substitute “ Financial Conduct Authority ”, and
  - (b) for “section 74(4)” substitute “ section 73A ”.
- (4) In Part 4 of Schedule 4 (approved CSOP schemes: applicable shares), in paragraph 19(5)—
- (a) for “competent authority for listing” substitute “ Financial Conduct Authority ”, and
  - (b) for “section 74(4)” substitute “ section 73A ”.

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#### **Commencement Information**

**II** [Sch. 18 para. 97](#) in force at 1.4.2013 by [S.I. 2013/423](#), [art. 3](#), [Sch.](#)

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

- Act power to apply conferred (temp.) by [2014 c. 21 s. 79\(4\)](#)
- Act power to apply conferred (temp.) by [2014 c. 21 s. 81\(10\)](#)