



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Stamp duty and SDRT

50 Stamp duty and SDRT: exemptions in respect of share incentive plans

- (1) In section 95 of FA 2001 (exemptions in relation to approved share incentive plans)—
 - (a) in subsections (1) and (2), and in the heading, omit “approved”, and
 - (b) in subsection (3), for “an approved share incentive plan” substitute “a Schedule 2 SIP”.
- (2) The amendments made by subsection (1) are to be treated as having effect from 6 April 2014.