



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER IV

#### SHARE OPTIONS, PROFIT SHARING AND EMPLOYEE SHARE OWNERSHIP

##### *Other share option schemes*

#### <sup>F1</sup>114 Requirements to be satisfied by approved schemes.

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##### Textual Amendments

- F1** Ss. 113-115 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

#### <sup>F1</sup>115 Transitional provisions.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:  
Other share option schemes.