

*These notes refer to the Income Tax (Earnings and Pensions)
Act 2003 (c.1) which received Royal Assent on 6th March 2003*

INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Omitted material

Schedule 2: Approved Share Incentive Plans

Overview

Part 1: Introduction

Paragraph 1: Approval of share incentive plans (SIPs)

2951. This paragraph indicates the contents of this Schedule (in *sub-paragraph (1)*), and the Parts into which it is divided (in *sub-paragraphs (2) to (4)*). The opening paragraphs of Schedules 3, 4 and 5 have been organised in the same manner.
2952. This paragraph is new. It aims to help users to understand the subject matter of the Schedule and to locate relevant material.