

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

- 120 (1) Amend paragraph 2 of Schedule 15A (contractual savings schemes) as follows.
- (2) In sub-paragraph (1)(a) for “savings-related share” substitute “SAYE”.
- (3) For sub-paragraph (2) substitute—
- “(2) In sub-paragraph (1) above, “approved” and “SAYE option scheme” have the same meanings as in the SAYE code (see section 516(4) of ITEPA 2003 (approved SAYE option schemes)).”