

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxation of Chargeable Gains Act 1992 (c. 12)

- 220 (1) Amend Schedule 7C (relief for transfers to approved share plans) as follows.
- (2) In paragraph 1(1) (introductory) for “an employee share ownership” substitute “a share incentive”.
- (3) In paragraph 2 (conditions relating to the disposal)—
- (a) in sub-paragraph (1) for “Schedule 8 to the Finance Act 2000” substitute “Schedule 2 to ITEPA 2003”,
 - (b) in sub-paragraph (2)—
 - (i) for “Part VIII” substitute “Part 4”,
 - (ii) for “used in plan” substitute “awarded”, and
 - (iii) for “61(a) and (c)” substitute “27(1)(a) and (c) and (2)”,
 - (c) in sub-paragraph (4) for “of Schedule 8 to the Finance Act 2000” substitute “given by paragraph 97 of Schedule 2 to ITEPA 2003”.