



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

### <sup>F1</sup>CHAPTER 9

TAXABLE BENEFITS: DISPOSALS OF SHARES FOR MORE THAN MARKET VALUE

#### 199 Disposal for more than market value: amount treated as earnings

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#### Textual Amendments

- F1** Pt. 3 Ch. 9 repealed (with effect in accordance with Sch. 22 para. 23(2) of the amending Act) by Finance Act 2003 (c. 14), Sch. 22 para. 23(1), [Sch. 43 Pt. 3\(4\)](#)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 199.