



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1

PERSONAL TAXATION

Employee securities

12 Employee securities: anti-avoidance

Schedule 2 contains amendments relating to employee securities.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 12.