

SCHEDULES

SCHEDULE 2

EMPLOYMENT INCOME PROVIDED THROUGH THIRD PARTIES

Other amendments to ITEPA 2003

- 22 In section 446T(3) (employment-related securities acquired for less than market value: amount of notional loan)—
- (a) omit the “and” after paragraph (d), and
 - (b) after paragraph (e) insert “, and
 - (f) any amount that has counted as employment income of the employee in respect of the employment under Chapter 2 of Part 7A in relation to the employment-related securities.”