Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 15. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 2

TAX ADVANTAGED EMPLOYEE SHARE SCHEMES

## PART 1

#### RETIREMENT OF PARTICIPANTS

## CSOP schemes

In Part 8 of Schedule 4 (supplementary provisions) omit paragraph 35A (retirement 15 age).

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 15.