
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Share incentive plans. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TAX ADVANTAGED EMPLOYEE SHARE SCHEMES

PART 1

RETIREMENT OF PARTICIPANTS

Share incentive plans

- 2 In section 498 (no charge on shares ceasing to be subject to plan in certain circumstances) in subsection (2)(e) omit the words from “on” to “2”.
- 3 In Part 4 of Schedule 2 (types of shares that may be awarded) in paragraph 32 (provision for forfeiture) in sub-paragraph (2)(e) omit the words from “on” to “98”.
- 4 Part 11 of Schedule 2 (supplementary provisions) is amended as follows.
- 5 Omit paragraph 98 (meaning of “specified retirement age”).
- 6 In paragraph 100 (index of defined expressions) omit the entry for “the specified retirement age”.

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Share incentive plans.