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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 38. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### EMPLOYEE SHAREHOLDER SHARES

#### **PART 5**

##### COMMENCEMENT

- 38 The amendments made by this Schedule come into force in accordance with provision made by the Treasury by order made by statutory instrument.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 38.