
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 23

EMPLOYEE SHAREHOLDER SHARES

PART 1

INCOME TAX TREATMENT OF EMPLOYEE SHAREHOLDER SHARES

- 9 In section 446T (securities acquired for less than market value: amount of notional loan), in subsection (3), after paragraph (b) insert—
- “(ba) any amount treated as earnings from the employee's employment under section 226A (employee shareholder shares: amount treated as earnings) in respect of the acquisition of the employment-related securities (other than an amount of exempt income)”.

Commencement Information

- II** Sch. 23 para. 9 in force at 1.9.2013 for the purposes of the amendment made by that paragraph by [S.I. 2013/1755, art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9.