

SCHEDULES

SCHEDULE 8

EMPLOYEE SHARE SCHEMES

PART 3

CSOP SCHEMES

Amendments to Chapter 8 of Part 7 of ITEPA 2003

171 In paragraph 15 (requirements relating to shares that may be subject to share options) after sub-paragraph (1) insert—

“(1A) Sub-paragraph (1) and the other paragraphs of this Part are subject to paragraph 25A(7B).”