

# SCHEDULES

## SCHEDULE 8

### EMPLOYEE SHARE SCHEMES

#### **PART 1**

#### SHARE INCENTIVE PLANS

*Other amendments: Chapter 1 of Part 11 of CTA 2009*

- 77 (1) Section 988 (deductions for running expenses) is amended as follows.
- (2) In the heading for “**an approved**” substitute “**a Schedule 2**”.
- (3) In subsections (1) and (3) for “an approved” substitute “a Schedule 2”.