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STATUTORY INSTRUMENTS

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**2013 No. 2796 (C. 111)**

**CAPITAL GAINS TAX  
INCOME TAX**

The Finance Act 2013, Schedule 2, Paragraph 31 (Enterprise Management Incentives) (Appointed Day) Order 2013

Made - - - - 30th October 2013

The Treasury make the following Order in exercise of the power conferred by paragraph 31(2) of Schedule 2 to the Finance Act 2013(1).

**Citation**

1. This Order may be cited as the Finance Act 2013, Schedule 2, Paragraph 31 (Enterprise Management Incentives) (Appointed Day) Order 2013.

**Appointed day**

2. The day on which the amendment made by paragraph 31(1) of Schedule 2 to the Finance Act 2013 comes into force is 31st October 2013.

30th October 2013

*Anne Milton  
David Evennett*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 31st October 2013 as the day on which the amendment made by paragraph 31(1) of Schedule 2 to the Finance Act 2013 comes into force. Paragraph 39 of Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), which relates to Enterprise Management Incentives, is amended to clarify the scope of what constitutes a general offer for the whole of the issued share of a company or all the shares of a class to which an offer relates, for the purposes of that paragraph.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and is an appointed day order.