## STATUTORY INSTRUMENTS

## 2018 No. 737

## **INCOME TAX**

The Enterprise Management Incentives Exemptions and Reliefs (Amendment of Tax Advantages in Schedule 24 to the Finance Act 2016) Regulations 2018

*Made - - - 19th June 2018* 

Laid before the House of

Commons - - 20th June 2018

Coming into force 11th July 2018

## THE ENTERPRISE MANAGEMENT INCENTIVES EXEMPTIONS AND RELIEFS (AMENDMENT OF TAX ADVANTAGES IN SCHEDULE 24 TO THE FINANCE ACT 2016) REGULATIONS 2018

- 1. Citation and commencement
- 2. Amendment of the Finance Act 2016
- 3. After the table entitled "Research and development reliefs" insert the... Signature Explanatory Note