



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

*Profit-related pay, share schemes etc.*

**<sup>F1</sup>44 Priority share allocations for employees etc.**

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**Textual Amendments**

**F1** S. 44 repealed (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 44.