



Employee Share Schemes Act 2002 (repealed)

2002 CHAPTER 34

3 Deductions: income tax and capital gains tax

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Textual Amendments applied to the whole legislation

F1 [Act repealed \(6.4.2003\)](#) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Status:

This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Employee Share Schemes Act 2002 (repealed), Section 3.