

Status: Point in time view as at 10/07/2003.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Chapter 9 is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 3

EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNINGS

^{F1}CHAPTER 9

TAXABLE BENEFITS: DISPOSALS OF SHARES FOR MORE THAN MARKET VALUE

Textual Amendments

F1 Pt. 3 Ch. 9 repealed (with effect in accordance with Sch. 22 para. 23(2) of the amending Act) by Finance Act 2003 (c. 14), Sch. 22 para. 23(1), Sch. 43 Pt. 3(4)

198 Shares to which this Chapter applies

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199 Disposal for more than market value: amount treated as earnings

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200 Minor definitions

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