
Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Eligibility of individuals: introduction. (See end of Document for details)

SCHEDULES

SCHEDULE 2

^{F1} ... SHARE INCENTIVE PLANS

Textual Amendments

- F1** Word in Sch. 2 title omitted (6.4.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 8 paras. 14](#), 89 (with [Sch. 8 paras. 90-96](#))

PART 3

ELIGIBILITY OF INDIVIDUALS

Eligibility of individuals: introduction

- 13 A SIP must meet the plan requirements contained in—
paragraph 14 (time of eligibility to participate),
paragraph 15 (the employment requirement),
[^{F1}paragraph 18 (requirement not to participate simultaneously in connected SIPs), [^{F2}and] paragraph 18A (successive participation in connected SIPs)]
^{F3}
...

Textual Amendments

- F1** Words in Sch. 2 para. 13 substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [Sch. 21 para. 3](#)
F2 Word in Sch. 2 para. 13 inserted (with effect in accordance with Sch. 2 para. 38 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 2 para. 34\(a\)](#)
F3 Words in Sch. 2 para. 13 omitted (with effect in accordance with Sch. 2 para. 38 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 2 para. 34\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Eligibility of individuals: introduction.