
Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: The “no material interest” requirement is up to date with all changes known to be in force on or before 07 June 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 2 **U.K.**

^{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 **U.K.**

ELIGIBILITY OF INDIVIDUALS

The “no material interest” requirement

^{F1}19

Textual Amendments

- F1** Sch. 2 paras. 19-24 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. 36](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Cross Heading: The “no material interest” requirement is up to date with all changes known to be in force on or before 07 June 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)