

## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

- 447 (1) Amend Schedule 2 (approved share incentive plans) as follows.
- (2) In paragraph 49(3)—
- (a) in paragraph (a) for “section 840A(1)(b) of ICTA” substitute “section 991(2) of ITA 2007”, and
  - (b) in paragraph (c) for “section 840A(1)(c) of ICTA” substitute “section 991(2) of ITA 2007”.
- (3) In paragraph 100—
- (a) in the entry for “building society”, in the second column, for “section 832(1) of ICTA” substitute “section 989 of ITA 2007”,
  - (b) in the entry for “child”, in the second column, for “section 832(5) of ICTA (and see section 721(6))” substitute “section 721(6)”,
  - (c) in the entry for “close company”, in the second column, for “section 832(1) of ICTA” substitute “section 989 of ITA 2007”,
  - (d) in the entry for “distribution”, in the second column, for “section 832(1) of ICTA” substitute “section 989 of ITA 2007”,
  - (e) in the entry for “notice”, in the second column, for “section 832(1) of ICTA” substitute “section 989 of ITA 2007”,
  - (f) in the entry for “ordinary share capital”, in the second column, for “section 832(1) of ICTA” substitute “section 989 of ITA 2007”,
  - (g) in the entry for “personal representatives”, in the second column, for “section 721(1)” substitute “section 989 of ITA 2007”,
  - (h) in the entry for “recognised stock exchange”, in the second column, for “section 841 of ICTA” substitute “section 1005 of ITA 2007”,
  - (i) in the entry for “tax”, in the second column, at the end insert “(as applied by section 989 of ITA 2007)”, and
  - (j) in the entry for “tax year”, in the second column, for “section 721(1)” substitute “section 4(2) of ITA 2007 (as applied by section 989 of that Act)”.