
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 23

EMPLOYEE SHAREHOLDER SHARES

PART 1

INCOME TAX TREATMENT OF EMPLOYEE SHAREHOLDER SHARES

5 In section 428 (restricted securities: amount of charge on occurrence of chargeable event), in subsection (7), after paragraph (b) insert—

“(ba) any amount treated as earnings from the employee's employment under section 226A (employee shareholder shares: amount treated as earnings) in respect of the acquisition of the employment-related securities (other than an amount of exempt income)”.

Commencement Information

II Sch. 23 para. 5 in force at 1.9.2013 for the purposes of the amendment made by that paragraph by [S.I. 2013/1755, art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 5.