
STATUTORY INSTRUMENTS

2007 No. 2130

The Employment Income (Meaning of Securities) Order 2007

Amendment of section 420 of the Income Tax (Earnings and Pensions) Act 2003

- 2.** In section 420(1) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾—
- (a) omit the word “and” at the end of paragraph (f),
 - (b) at the end of paragraph (g) insert “, and”, and after paragraph (g) insert—
 - “(h) arrangements falling within section 48A of the Finance Act 2005⁽²⁾ (alternative finance arrangements: alternative finance investment bond).”.

⁽¹⁾ Subsection (1) of section 420 was amended by paragraph 2(2) to (4) of Schedule 2 to the Finance (No. 2) Act 2005 (c. 22) and by section 92(2) of the Finance Act 2006 (c. 25).

⁽²⁾ 2005 c. 7; section 48A was inserted by section 53 of the Finance Act 2007 (c. 11).