

## SCHEDULE 4

### CONSEQUENTIAL AMENDMENTS

#### PART 3

##### AMENDMENTS OF OTHER ENACTMENTS AND INSTRUMENTS

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

**100.** In Part 6 of Schedule 4 to the Income Tax (Earnings and Pensions) Act 2003 (approved CSOP schemes: exchange of share options), in paragraph 26(2) for paragraph (c) substitute—

“(c) becomes bound or entitled to acquire shares in the scheme company under sections 979 to 982 of the Companies Act 2006 (takeover offers: right of offeror to buy out minority shareholder).”.