



Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

PERSONAL TAXATION

Employment-related securities and options

85 Relief where national insurance contributions met by employee

- (1) Schedule 16 to this Act provides—
- (a) for income tax relief in certain cases where national insurance contributions are met by an employee, and
 - (b) for consequential amendments.
- (2) This section (and that Schedule) come into force in accordance with provision made by the Treasury by order made by statutory instrument.

Commencement Information

II S. 85 in force at 1.9.2004 by [S.I. 2004/1945, art. 2](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)