

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 1. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 2

#### EMPLOYEE SECURITIES: ANTI-AVOIDANCE

##### *Introductory*

1 ITEPA 2003 is amended as follows.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 1.