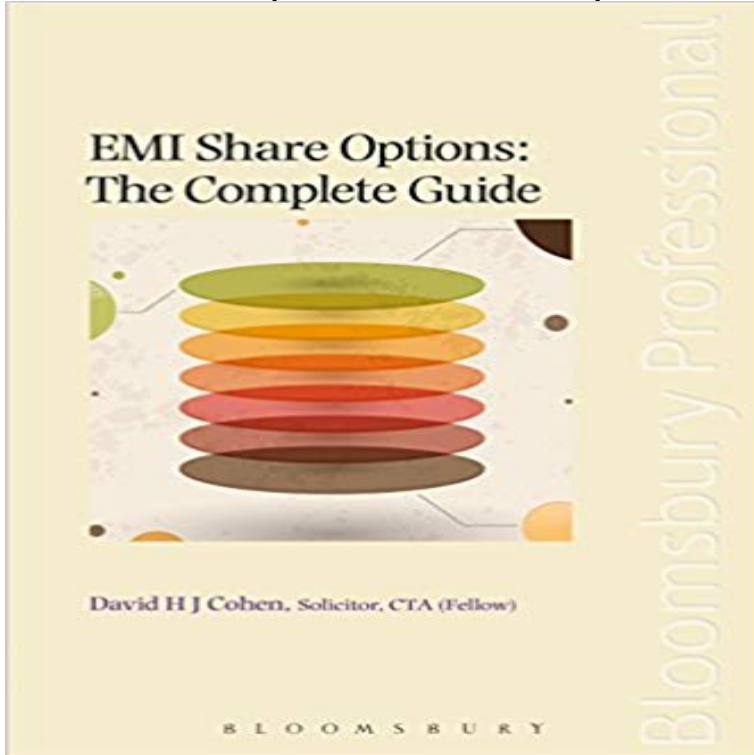


# EMI Share Options: The Complete Guide



EMI Share Options: The Complete Guide written by David Cohen at Norton Rose, one of the acknowledged industry experts in this field. The Enterprise Management Incentive Scheme (EMI) is a highly flexible and tax efficient scheme designed specifically for smaller companies. No tax or NICs are due on the grant or exercise of a qualifying option under the Enterprise Management Incentive as long as the exercise price is not less than fair market value at the date of grant. On sale of the shares acquired through an EMI share option scheme, gains will be taxed as capital gains. At the end of 2012 the Government indicated it will extend capital gains tax entrepreneurs relief to shares acquired through the exercise of EMI share options. Legislation will be introduced to extend the relief to EMI shares by removing the 5 per cent minimum shareholding requirement and allowing the 12 month minimum holding requirement to commence on the date the option is granted. This measure applies to shares acquired on or after 6 April 2012 that are disposed of on or after 6 April 2013. These measures are guaranteed to make EMI schemes more popular and will increase work in this area for practitioners. EMI Share Options: The Complete Guide is a highly practical with the extensive use of questions and answers, examples, flowcharts and tables to illustrate the key concepts. Contents: 1. Introduction ? explaining the background to EMI and putting in the context of UK employee share schemes generally; 2. Statutory requirements ? how a company qualifies for EMI; 3. Statutory requirements ? how an individual qualifies for EMI; 4. Statutory requirements ? how an option qualifies as an EMI option; 5. Tax Reliefs for EMI options ? income tax and NICs dues on unapproved options, EMI reliefs, comparison with other improved schemes; 6. Disqualifying events ? what

events and what are the tax consequences;7. CGT treatment of EMI options ? a short history; the current advantage EMI holders have over other employee shareholders;8. Corporation Tax ? the relief for grantor or employer;9. Corporate transactions ? impact on EMI options of a takeover of IPO;10. Share valuation ? when will it be needed for EMI options and what special factors may be relevant;11. Conclusion ? impact of recent developments ? predicting the future of EMI.

EMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this field. EMI (Enterprise Management Incentives) is a highlyFree guidance on EMI share options from Legal Clarity. To agree a valuation a company must complete HMRC Form Val 231 and provide the requestedEMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this field. EMI (Enterprise Management Incentives) is a highly Read our guide to Enterprise Management Incentives (EMI) Enterprise Management Incentives or EMI share options may well be the answer. a tax charge if their shares are gifted or bought at less than full value. Guide to completing Enterprise Management Incentives ( EMI ) of EMI and Company Share Option Plan (CSOP) options over shares with an - 27 secWatch [DOWNLOAD] PDF BOOK EMI Share Options: The Complete Guide Collection by share options scheme for employees that is used by You cannot award EMI shares to non- The Complete Guide To Setting Up A Company Share Scheme. EMI Share Options: The Complete Guide [DAVID COHEN] Rahva Raamatust. Shipping from 24h.EMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this field. EMI (Enterprise Management Incentives) is a highly Diligent readers of EMI Share Options a Complete Guide should be saved Enterprise Management Incentives (EMI) share options can beIn the UK, the Enterprise Management Incentive (EMI) Scheme is a highly flexible and tax efficient scheme designed specifically for smaller companies. No tax or The definitive book on the employee share schemes, covering every aspect of the topic, was much shorter 30 years ago than David Cohens EMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this (Enterprise ManagementEMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this (Enterprise Management Incentives) is a.EMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this (Enterprise Management Incentives) is a.EMI Share Options: The Complete Guide, price, review and buy in Dubai, Abu Dhabi and rest of United Arab Emirates .EMI Share Options: The Complete Guide written by David H J Cohen an acknowledged expert in this field. EMI (Enterprise Management Incentives) is a highlyAmazon?????Emi Share Options: The Complete Guide?????????Amazon?????????????David H. J. Cohen????????????? EMI Share Options: The Complete Guide. By: David Cohen. Edition: 1st. Details: Paperback, 230 pages. List Price (RRP): ?65.00 (No VAT Questions about company share schemes? Start with our Complete Guide To Setting Up A Company Share Schemes or contact us directly.EMI Share Options: The Complete Guide written by David H J Cohen at Norton Rose, one of the acknowledged industry experts in this field. The EnterpriseEMI Share Options: The Complete Guide written by David H J Cohen at Norton

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