



# EMI Share Options: The Complete Guide

*David Cohen*

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## **EMI Share Options: The Complete Guide** David Cohen

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 or 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.

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