

Status: Point in time view as at 01/01/2007.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Paragraph 6 is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5B

ENTERPRISE INVESTMENT SCHEME: RE-INVESTMENT

Textual Amendments

- F1** Sch. 5B inserted (with effect in accordance with Sch. 13 para. 4(4) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 13 para. 4\(3\)](#)

[^{F2}Claims

Textual Amendments

- F2** Sch. 5B para. 6 and cross-heading substituted (with effect in accordance with s. 74(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 13 para. 33](#)

- 6 (1) Subject to sub-paragraph (2) below, section 306 of the Taxes Act shall apply in relation to a claim under this Schedule in respect of [^{F3}the relevant shares] as it applies in relation to a claim for relief under Chapter III of Part VII of that Act in respect of eligible shares.
- (2) That section, as it so applies, shall have effect as if—
- any reference to the conditions for the relief were a reference to the conditions for the application of this Schedule;
 - in subsection (1), the words “(or treated by section 289B(5) as so issued)” were omitted; and
 - subsections (7) to (9) were omitted.]]

Textual Amendments

- F3** Words in Sch. 5B para. 6(1) substituted (with effect in accordance with s. 73(2) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 8 para. 4\(h\)](#)

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