

---

*Status: Point in time view as at 03/05/1994.*

*Changes to legislation: Finance Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 10 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

### SCHEDULE 15

#### ENTERPRISE INVESTMENT SCHEME

##### *Amendments of the Taxes Act 1988*

- 11 In section 298 (supplementary provisions)—
- (a) for subsection (4) there is substituted—
    - “(4) The Treasury may by order amend section 297 and this section in such manner as they consider expedient”,
  - (b) in subsection (5), the definition of “property development” is omitted,
  - (c) at the end of that subsection there is inserted—
    - “ and section 312(1A)(b) shall apply to determine the relevant period for the purposes of that section ”, and
  - (d) subsections (6) to (8) are omitted.

**Status:**

Point in time view as at 03/05/1994.

**Changes to legislation:**

Finance Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 10 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.