
Status: Point in time view as at 11/05/2001.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 15

ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

PART 1

INCOME TAX RELIEF

- 13 In section 312 (interpretation), in subsection (1E) (unquoted company status not lost by reason of subsequent designation, by order, of stock exchange or means of dealing)—
- (a) after “are issued” insert “ (“the relevant time”)”, and
 - (b) for the words “listed” to the end substitute—
 - “(a) listed on a stock exchange that is a recognised stock exchange by virtue of an order made under section 841, or
 - (b) listed on an exchange, or dealt in by any means, designated by an order made for the purposes of subsection (1B) above,
- if the order was made after the relevant time. ”.

Status:

Point in time view as at 11/05/2001.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 13.