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*Status: Point in time view as at 17/07/2012.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 32. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 7

### ENTERPRISE INVESTMENT SCHEME

#### PART 2

##### ENTERPRISE INVESTMENT SCHEME: CHARGEABLE GAINS

###### *Meaning of “arrangements”*

32 In paragraph 19 (interpretation), in sub-paragraph (1) for the definition of “arrangements” substitute—

““arrangements” includes any scheme, agreement, understanding, transaction or series of transactions (whether or not legally enforceable);”.

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 32.