

## SCHEDULES

### SCHEDULE 5

#### ENTERPRISE INVESTMENT SCHEME

##### *Acquisition of issuing company*

- 17 In section 247 (continuing of EIS relief where issuing company is acquired by new company), after subsection (3) insert—
- “(3A) In section 173AB(2)(a) and in the definition of “the total relevant turnover amount” in section 175A(8), references to a company becoming a 51% subsidiary of the issuing company after the issue date do not include a company becoming such a subsidiary as a result of an exchange of shares as mentioned in subsection (1).”