
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ENTERPRISE INVESTMENT SCHEME

Commencement and transitional provision

- 23 (1) The amendments made by paragraphs 3 to 5, 6 (other than paragraph (c)), 7, 8, 10 to 12, 13, 16, 17 and 20(2) and (3) have effect in relation to shares issued on or after the day on which this Act is passed.
- (2) But nothing in sub-paragraph (1) prevents shares issued before that day constituting “relevant investments” for the purposes of determining whether the requirements of sections 173A, 173AA, 173AB and 175A are met in relation to shares issued on or after that day.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 23.