

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 12. (See end of Document for details)

SCHEDULES

SCHEDULE 12

Section 70.

EIS AND VCTS: MEANING OF QUALIFYING TRADE

New exclusions for the enterprise investment scheme

F1₁

Textual Amendments

F1 Sch. 12 para. 1 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with Sch. 2)

Definition of excluded activities for the enterprise investment scheme

F2₂

Textual Amendments

F2 Sch. 12 para. 2 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with Sch. 2)

New exclusions for VCTs

F3₃

Textual Amendments

F3 Sch. 12 para. 3 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

Definition of excluded activities for VCTs

F4₄

Textual Amendments

F4 Sch. 12 para. 4 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

Commencement

5 F5(1)

F6(2)

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^{F6}(3)

Textual Amendments

- F5** Sch. 12 para. 5(1) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))
- F6** Sch. 12 para. 5(2)(3) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

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