



Finance Act 1998

1998 CHAPTER 36

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

INCOME TAX AND CORPORATION TAX

The enterprise investment scheme and venture capital trusts

74 Other changes to EISetc.

- (1) Schedule 13 to this Act, which amends the provisions mentioned in subsection (2) below, shall have effect.
- (2) The provisions are—
 - ^{F1}(a)
 - (b) sections 150A and 150B of the ^{M1}Taxation of Chargeable Gains Act 1992 (EIS relief in respect of chargeable gains);
 - (c) Schedule 5B to that Act (EIS deferral of chargeable gains); and
 - (d) that Chapter as it has effect in relation to shares issued before 1st January 1994 (BES income tax relief) and section 150 of that Act (BES relief in respect of chargeable gains).
- (3) Unless the contrary intention appears, the amendments made by that Schedule have effect in relation to shares issued on or after 6th April 1998.

Textual Amendments

F1 S. 74(2)(a) repealed (6.4.2007) by [Income Tax Act 2007](#) (c. 3), s. 1034(1), [Sch. 3 Pt. 2](#) (with [Sch. 2](#))

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1998, Section 74. (See end of Document for details)

Marginal Citations

M1 1992 c. 12.

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