



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Enterprise investment scheme

^{F1}71 Eligibility for EIS relief.

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Textual Amendments

- F1** S. 71 repealed (6.4.2007 with effect in accordance with s. 1034(1)(3) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1)(3), [Sch. 3 Pt. 2](#) (with [Sch. 2](#))

^{F2}72 Deferred gains: application of taper relief.

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Textual Amendments

- F2** S. 72 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 2 para. 55\(b\)\(i\)](#)

73 Deferred gains: gain accruing on part disposal, etc.

- (1) Schedule 8 to this Act (which amends Schedule 5B to the ^{M1}Taxation of Chargeable Gains Act 1992 in relation to cases where there is a disposal of some, but not all, of the shares to which relief under that Schedule is attributable) shall have effect.

Changes to legislation: *Finance Act 1999, Cross Heading: Enterprise investment scheme is up to date with all changes known to be in force on or before 26 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (2) The amendments made by Schedule 8 to this Act have effect in relation to shares issued on or after 6th April 1999.

Marginal Citations

M1 [1992 c.12.](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note