SCHEDULES

SCHEDULE 15

ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

PART 1

INCOME TAX RELIEF

Royalties and licence fees

14 (1) In relation to shares issued on or after 6th April 2000, section 293 (qualifying companies) has effect, and shall be deemed always to have had effect, with the following amendment.

(2) In subsection (3C) for "the requirements mentioned in paragraphs (a) and (b) of section 297(4) or (5) are" substitute "the requirement mentioned in section 297(4) is".