

# SCHEDULES

## SCHEDULE 15

### ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

#### PART 1

#### INCOME TAX RELIEF

##### *Oil activities*

- 3 In section 289A (form of relief), in subsection (7) (which specifies conditions to be satisfied before a claim for relief is allowed)—
- (a) after paragraph (a) insert “and”, and
  - (b) omit paragraph (c) (condition to be satisfied in a case involving oil exploration).