
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 34. (See end of Document for details)*

SCHEDULES

SCHEDULE 15

ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

PART 2

POSTPONEMENT OF CHARGEABLE GAIN ON REINVESTMENT

- 34 In paragraph 14A (certain receipts to be disregarded for purposes of paragraph 14)
—
- (a) for sub-paragraph (2) substitute—
 - “(2) For the purposes of this paragraph “repayment” has the meaning given in paragraph 14AA(2) above.”,
 - (b) omit sub-paragraph (7) (repayments treated, for the purposes of the corporate venturing scheme, as causing insignificant changes to share capital to be disregarded), and
 - (c) in sub-paragraph (8)(a) for “that Schedule” substitute “ Schedule 15 to the Finance Act 2000 (corporate venturing scheme) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 34.