Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 7

ENTERPRISE INVESTMENT SCHEME

PART 2

ENTERPRISE INVESTMENT SCHEME: CHARGEABLE GAINS

Meaning of "arrangements"

In paragraph 19 (interpretation), in sub-paragraph (1) for the definition of "arrangements" substitute—

""arrangements" includes any scheme, agreement, understanding, transaction or series of transactions (whether or not legally enforceable);".