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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Increase in the gross assets limits. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### ENTERPRISE INVESTMENT SCHEME

#### PART 1

#### ENTERPRISE INVESTMENT SCHEME

#### *Increase in the gross assets limits*

- 11 In section 186 (the gross assets requirement)—
- (a) in subsections (1)(a) and (2)(a), for “£7 million” substitute “ £15 million ”, and
  - (b) in subsections (1)(b) and (2)(b), for “£8 million” substitute “ £16 million ”.

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#### **Commencement Information**

- II** Sch. 7 para. 11 in force at 19.7.2012 for the purposes of the amendments made by that paragraph by S.I. 2012/1896, art. 2(b)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Increase in the gross assets limits.