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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: The issuing company. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 5

#### ENTERPRISE INVESTMENT SCHEME

##### *The issuing company*

- 13 In section 186A (the number of employees requirement)—
- (a) in subsections (1) and (2) for “250” substitute “ the permitted limit ”, and
  - (b) after subsection (3) insert—
    - “(3A) The permitted limit” means—
      - (a) if the issuing company is a knowledge-intensive company (see section 252A) at the time the relevant shares are issued, 500, and
      - (b) in any other case, 250.
    - (3B) The Treasury may by regulations amend subsection (3A)(a) or (b) by substituting a different number for the number for the time being specified there.”
- 14 Omit section 200 (power to amend certain provisions of Chapter 4 of Part 5 of ITA 2007 by Treasury order).

**Changes to legislation:**

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Heading: The issuing company.