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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 17. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### ENTERPRISE INVESTMENT SCHEME

##### *Acquisition of issuing company*

- 17 In section 247 (continuing of EIS relief where issuing company is acquired by new company), after subsection (3) insert—
- “(3A) In section 173AB(2)(a) and in the definition of “the total relevant turnover amount” in section 175A(8), references to a company becoming a 51% subsidiary of the issuing company after the issue date do not include a company becoming such a subsidiary as a result of an exchange of shares as mentioned in subsection (1).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 17.