
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ENTERPRISE INVESTMENT SCHEME

General requirements

- 6 In section 172 (overview of Chapter 3: general requirements)—
- (a) in paragraph (aa) for “capital schemes” substitute “finance investments”,
 - (b) after that paragraph insert—
 - “(aaa) the maximum risk finance investments at the issue date (see section 173AA),
 - (aab) the maximum risk finance investments at times during period B (see section 173AB),”
 - (c) omit paragraph (ab), and
 - (d) after paragraph (c) insert—
 - “(ca) the permitted maximum age (see section 175A),”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 6.