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SCHEDULE 13

CHANGES TO EISETC

PART I

EIS INCOME TAX RELIEF

Application to subsidiaries

21 In subsection (2) of section 308 of the Taxes Act 1988, for the words "90 per cent.", in each place where they occur, there shall be substituted the words "75 per cent.".

Status:

Point in time view as at 31/07/1998.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Application to subsidiaries.