
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Chargeable events. (See end of Document for details)

SCHEDULES

SCHEDULE 13

CHANGES TO EISETC

PART III

EIS DEFERRAL OF CHARGEABLE GAINS

Chargeable events

- 30 (1) In sub-paragraph (1) of paragraph 3—
- ^{F1}(a)
- (b) for paragraphs (e) and (f) there shall be substituted the words “or
- (e) those shares cease (or are treated for the purposes of this Schedule as ceasing) to be eligible shares.”
- (2) Sub-paragraph (2) of that paragraph shall cease to have effect.
- (3) After sub-paragraph (5) of that paragraph there shall be inserted the following sub-paragraph—
- “(6) Any reference in the following provisions of this Schedule to a chargeable event falling within a particular paragraph of sub-paragraph (1) above is a reference to a chargeable event arising for the purposes of this Schedule by virtue of that paragraph.”

Textual Amendments

- F1** Sch. 13 para. 20(1)(a) repealed (11.5.2001 with effect as mentioned in Sch. 15 para. 40(2) of the amending act) by 2001 c. 9, ss. 63, 110, Sch. 33 Pt. 2(3) Note 6

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:
Chargeable events.