

SCHEDULES

SCHEDULE 13

CHANGES TO EIS ETC

PART III

EIS DEFERRAL OF CHARGEABLE GAINS

Chargeable events

- 30 (1) In sub-paragraph (1) of paragraph 3—
- (a) in paragraphs (c) and (d), for the words “the first relevant period” there shall be substituted the words “the five year period”; and
 - (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.”