

Status: Point in time view as at 06/04/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, SCHEDULE 17. (See end of Document for details)

SCHEDULES

SCHEDULE 17 **U.K.**

Section 64.

ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

PART I **U.K.**

REDUCTION OF APPLICABLE PERIODS

Meaning of “eligible share”s

F11

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Conditions relating to individuals

F12

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Conditions relating to further investment by connected person

F13

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Value received from company

F14

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Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Value received by persons other than claimants

F15

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Meaning of “termination date” and “relevant period”

F16

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Postponement of chargeable gains on reinvestment

F27

Textual Amendments

F2 Sch. 17 para. 7 repealed (11.5.2001 with effect in accordance with [Sch. 15 para. 40\(2\)\(3\)](#) of the amending Act) by [2001 c. 9, s. 110](#), **Sch. 33 Pt. 2(3)** Notes 2, 6

Commencement

8 The amendments in this Part of this Schedule have effect in relation to shares issued on or after 6th April 2000.

PART II U.K.

QUALIFYING COMPANIES

Company in administration or receivership

F19

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Textual Amendments

- F1** Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Company in liquidation

^{F1}10

Textual Amendments

- F1** Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Independence of qualifying company

^{F1}11

Textual Amendments

- F1** Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Commencement

^{F1}12

Textual Amendments

- F1** Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

PART III U.K.

OTHER AMENDMENTS

Qualifying trades

^{F1}13

Textual Amendments

- F1** Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

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Meaning of “arrangement”s

^{F1}14

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

Meaning of “research and developmen”t

15 ^{F1}(1)

^{F1}(2)

(3) Nothing in this paragraph affects the operation of any of the following provisions in relation to shares issued before 6th April 2000—

^{F1}(a)

^{F3}(b)

^{F1}(c)

Textual Amendments

F1 Sch. 17 (except paras. 7, 8, 15(3)(b)) repealed (with effect in relation to shares issued after 6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

F3 Sch. 17 para. 15(3)(b) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

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