

SCHEDULES

SCHEDULE 15

ENTERPRISE INVESTMENT SCHEME: AMENDMENTS

PART 1

INCOME TAX RELIEF

Interpretation

- 24 In section 312 (interpretation), in subsection (1), after the definition of “ordinary shares” insert—
- ““the period of restriction”, in relation to any eligible shares issued by a company, means the period—
- (a) beginning one year before the shares are issued, and
 - (b) ending immediately before the termination date relating to the shares;”.