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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015,  
Cross Heading: Limiting eligibility for relief to investments made before 2025. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 5

#### ENTERPRISE INVESTMENT SCHEME

##### *Limiting eligibility for relief to investments made before 2025*

- 2 (1) Section 157 (eligibility for EIS relief) is amended as follows.
- (2) In subsection (1), after paragraph (a) insert—  
“(aa) the shares are issued before 6 April 2025,”.
- (3) After that subsection insert—  
“(1A) The Treasury may, by regulations, amend subsection (1)(aa) to substitute a different date for the date for the time being specified there.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross  
Heading: Limiting eligibility for relief to investments made before 2025.