
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 16. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ENTERPRISE INVESTMENT SCHEME

Information to be provided by issuing company etc

- 16 In section 241 (information to be provided by the issuing company etc), in subsection (1), before paragraph (a) insert—
- “(za) a requirement of any of the following provisions is not met in respect of the shares included in the issue, or would not be met if EIS relief had been obtained in respect of those shares—
- (i) section 173A (the maximum amount raised annually through risk finance investments),
 - (ii) section 173AA (the maximum amount raised through risk finance investments at the issue date),
 - (iii) section 173AB (the maximum amount raised through finance investments during period B),
 - (iv) section 175A (the permitted maximum age requirement),”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 16.