

---

**Changes to legislation:** Finance Act 2008, Paragraph 13 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SCHEDULES

### SCHEDULE 1

#### ABOLITION OF STARTING AND SAVINGS RATES AND CREATION OF STARTING RATE FOR SAVINGS

#### PART 1

##### AMENDMENTS OF ITA 2007

- 13 (1) Section 158 (form and amount of EIS relief) is amended as follows.
- (2) In subsection (2), for “savings rate” substitute “ EIS rate ”.
- (3) After that subsection insert—
- “(2A) In this Part “the EIS rate” means 20%.”

**Changes to legislation:**

Finance Act 2008, Paragraph 13 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)