- **43**. What is the **highest** rate of Income Tax relief which can be obtained for investments into an Enterprise Investment Scheme in the tax year 2011/2012?
  - **A.** 20.0%
  - **B.** 22.5%
  - **C.** 30.0%
  - **D.** 40.0%

Key option: C

**Learning Outcome: 4.10**