SCHEDULES

SCHEDULE 6

INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

PART 2

PART 5 OF ITA 2007: EXCLUDED ACTIVITIES FROM 6 APRIL 2015

Introductory

2 The following provisions of Part 5 of ITA 2007 (enterprise investment scheme) are amended as set out in paragraphs 3 and 4—

(a) section 198A (excluded activities for purposes of Part 5 (and, by virtue of section 257DA(9), Part 5A): subsidised generation or export of electricity), and

(b) section 198B (excluded activities for those purposes: subsidised generation of heat and subsidised production of gas or fuel).