



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 5

#### ENTERPRISE INVESTMENT SCHEME

### CHAPTER 3

#### GENERAL REQUIREMENTS

#### *The requirements*

#### <sup>F1</sup>173B The spending of money raised by SEIS investment requirement

.....

#### **Textual Amendments**

**F1** S. 173B omitted (with effect in accordance with Sch. 5 para. 21 of the amending Act) by virtue of Finance (No. 2) Act 2015 (c. 33), **Sch. 5 para. 9**

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team 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:**

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

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)