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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### SEED ENTERPRISE INVESTMENT SCHEME

#### **PART 3**

#### CONSEQUENTIAL AMENDMENTS

##### *ITA 2007*

- 10 In section 169 (directors qualifying for relief despite connection), in subsection (4), for the words after “before” substitute “—
- (a) the termination date relating to the latest issue of shares which met that condition, or
  - (b) if that issue is an issue in respect of which the investor is eligible for SEIS relief (within the meaning of Part 5A), before the date specified in section 257AC(4) in relation to the shares.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10.