



Finance Act 2012

2012 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

MISCELLANEOUS

Enterprise incentives

38 Seed enterprise investment scheme

Schedule 6 contains provision for and in connection with the seed enterprise investment scheme (including provision for re-investment relief under TCGA 1992).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Section 38.