
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 6

INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

PART 4

FURTHER AMENDMENTS OF PARTS 5 TO 6 OF ITA 2007

Parts 5 and 6: certain community-based activities to be excluded activities

- 10 (1) Part 5 of ITA 2007 is further amended as follows.
- (2) In section 198A—
- (a) omit subsections (5) and (6) (exception for community-based generation), and
 - (b) in subsection (9), omit the definitions of “community benefit society”, “co-operative society” and “NI industrial and provident society”.
- (3) In section 198B—
- (a) omit subsections (3) and (4) (exception for community-based generation or production), and
 - (b) omit subsection (6) (interpretation of section).

Modifications etc. (not altering text)

- C1** Sch. 6 para. 10 modified (30.11.2015) by [The Finance Act 2015 \(Paragraphs 10 to 12 of Schedule 6\) Regulations 2015 \(S.I. 2015/1836\)](#), regs. 1, **2(a)**

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