
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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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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):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)