SCHEDULES

SCHEDULE 6

INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

PART 4

FURTHER AMENDMENTS OF PARTS 5 TO 6 OF ITA 2007

Application of Part

14 (1) The amendments made by this Part of this Schedule have effect in accordance with regulations made by the Treasury.

(2) Regulations under this paragraph may make different provision for different purposes.

(3) Section 1014(4) of ITA 2007 (regulations etc subject to annulment) does not apply in relation to regulations under this paragraph.

(4) Regulations under this paragraph may not provide for amendments of ITA 2007 to have effect—

(a) in the case of amendments of Part 5 of that Act, in relation to shares issued before 6 April 2015;

(b) in the case of amendments of Part 6 of that Act, in relation to relevant holdings issued before 6 April 2015.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2015, Paragraph 14.