

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.