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**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](#)

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## SCHEDULES

### SCHEDULE 6

#### INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

##### PART 1

###### PART 5B OF ITA 2007: AMENDMENT COMING INTO FORCE ON PASSING OF ACT

*Tax relief for social investments: power to amend excluded activities*

1 In Part 5B of ITA 2007 (tax relief for social investments), after section 257MV insert—

**“257MW Excluded activities: power to amend**

- (1) The Treasury may by regulations add to, repeal or otherwise amend any provision of sections 257MQ to 257MT (excluded activities).
- (2) Regulations under this section may—
  - (a) make different provision for different cases or purposes;
  - (b) contain incidental, supplemental, consequential and transitional provision and savings.
- (3) So far as they cause an activity to cease to be an excluded activity, amendments made by regulations under this section may have effect in relation to times before they come into force, but not times before 6 April 2015.
- (4) This section is without prejudice to any other power to amend any provision of this Part.”

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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\(4\)\(b\)](#)