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## 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\(a\)](#)

- 11 (1) Part 6 of ITA 2007 is further amended as follows.
- (2) In section 309A—
- (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 309B—
- (a) omit subsections (3) and (4) (exception for community-based generation or production), and
  - (b) omit subsection (6) (interpretation of section).

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**Modifications etc. (not altering text)**

- C2** [Sch. 6 para. 11](#) 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(b)**

- 12 In consequence of paragraphs 10 and 11—
- (a) in FA 2014, omit section 56(3)(b) and (6)(b), and
  - (b) in the Co-operative and Community Benefit Societies Act 2014, omit paragraphs 106 and 107 of Schedule 4.

**Modifications etc. (not altering text)**

- C3** [Sch. 6 para. 12](#) 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(c)**

*Part 5B: subsidised generation or export of electricity to cease to be excluded activity*

<sup>F1</sup>13 .....

**Textual Amendments**

- F1** [Sch. 6 para. 13](#) omitted (16.11.2017) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 1 para. 12](#)

*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.

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