
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 11 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

SOCIAL INVESTMENT TAX RELIEF

PART 2

CONSEQUENTIAL AMENDMENTS

- 11 (1) ITA 2007 is amended as follows.
- (2) In section 178A (EIS: the no disqualifying arrangements requirement), in subsection (6), in the definition of “relevant tax relief” after paragraph (b) insert—
“(ba) SI relief under Part 5B in respect of the shares;”.
 - (3) In section 257CF (SEIS: the no disqualifying arrangements requirement), in subsection (6), in the definition of “relevant tax relief” after paragraph (b) insert—
“(ba) SI relief under Part 5B in respect of the shares;”.
 - (4) In section 299A (VCTs: the no disqualifying arrangements requirement), in subsection (6), in the definition of “relevant tax relief” after paragraph (c) insert—
“(ca) SI relief (within the meaning of Part 5B) in respect of the shares;”.

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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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)