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**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 16 is up to date with all changes known to be in force on or before 03 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

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# SCHEDULES

## SCHEDULE 1

### SOCIAL INVESTMENT TAX RELIEF

#### PART 3

##### COMMENCEMENT

- 16 (1) Subject to sub-paragraph (3), the amendments made by paragraph 11(2) and (3) have effect in relation to shares issued on or after 6 April 2017.
- (2) Subject to sub-paragraph (3), the amendment made by paragraph 11(4) has effect for the purpose of determining whether shares or securities issued on or after 6 April 2017 are to be regarded as comprised in a company's qualifying holdings.
- (3) The amendments made by paragraph 11 do not have effect for the purposes of determining any question whether particular arrangements which include any transaction entered into before 6 April 2017 are “disqualifying arrangements” for the purposes of section 178A, 257CF or 299A of ITA 2007.

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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\(a\)](#)