
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. 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](#)

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;”.
- 12 In Schedule 6 to FA 2015 (investment reliefs: excluded activities) omit paragraph 13 (which is superseded by paragraph 10 of this Schedule).
- 13 In Part 2 of Schedule 24 to FA 2016 (tax advantages about which information may be obtained from certain persons), after the entry relating to relief granted to investors in a company under the enterprise investment scheme insert—

“Relief granted to investors in Part 5B of ITA 2007 a social enterprise	The social enterprise”
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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\(a\)](#)