



# Income Tax Act 2007

## 2007 CHAPTER 3

### [<sup>F1</sup>PART 5B

#### TAX RELIEF FOR SOCIAL INVESTMENTS

### CHAPTER 4

#### ELIGIBILITY: CONDITIONS RELATING TO THE SOCIAL ENTERPRISE

#### *Conditions relating to the social enterprise<sup>F1</sup>: general]*

<sup>F2</sup>[<sup>F1</sup>257MB] Power to amend limits on amounts raised

.....]

#### Textual Amendments

**F1** Pt. 5B inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 11 para. 1](#)

**F2** S. 257MB omitted (with effect in accordance with Sch. 1 para. 14(1)(2) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 1 para. 6\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 257MB.