

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5: Enterprise investment scheme

Overview

Chapter 1: Introduction

Overview

Section 157: Eligibility for EIS relief

534. This section states the conditions to be satisfied for the relief to be available and indicates where further detail can be found on certain conditions. It is based on sections 289(1), 290(1) and 291(1) of ICTA.