

*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 161: Other tax reliefs relating to EIS

542. This section signposts other reliefs and material that may be relevant to EIS. It is new.