



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 5

#### ENTERPRISE INVESTMENT SCHEME

### CHAPTER 7

#### WITHDRAWAL OR REDUCTION OF EIS RELIEF: PROCEDURE

#### *Assessments and appeals*

#### **235 Assessments for the withdrawal or reduction of EIS relief**

If any EIS relief which has been obtained falls to be withdrawn or reduced under Chapter 6, it must be withdrawn or reduced by the making of an assessment to income tax for the tax year for which the relief was obtained.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 235.