



Income Tax Act 2007

2007 CHAPTER 3

[^{F1}PART 5A

SEED ENTERPRISE INVESTMENT SCHEME

CHAPTER 6

WITHDRAWAL OR REDUCTION OF SEIS RELIEF

Introduction

[^{F1}257F Overview of Chapter

This Chapter provides for SEIS relief to be withdrawn or reduced under—

- (a) section 257FA (disposal of shares),
- (b) section 257FC (call options),
- (c) section 257FD (put options),
- (d) section 257FE (value received by the investor),
- (e) section 257FP (acquisition of a trade or trading asset),
- (f) section 257FQ (acquisition of share capital), and
- (g) section 257FR (relief subsequently found not to have been due).]

Textual Amendments

- F1** Pt. 5A inserted (17.7.2012) (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 6 para. 1](#)

Changes to legislation:

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