
Status: Point in time view as at 15/03/2018.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2012, PART 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 6

SEED ENTERPRISE INVESTMENT SCHEME

PART 4

COMMENCEMENT

- 24 (1) Subject to sub-paragraphs (2) and (3), the amendments made by this Schedule have effect in relation to shares issued on or after 6 April 2012.
- (2) The amendments made by paragraphs 15 to 17 have effect for the purpose of determining whether shares or securities issued on or after 6 April 2012 are to be regarded as comprised in a company's qualifying holdings.
- (3) Sub-paragraph (1) does not apply to the amendments made by paragraphs 4, 5 and 22.

Status:

Point in time view as at 15/03/2018.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, PART 4.