Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Cross Heading: Introductory. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 6

INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

### PART 3

PART 6 OF ITA 2007: EXCLUDED ACTIVITIES FROM 6 APRIL 2015

### Introductory

- The following provisions of Part 6 of ITA 2007 (venture capital trusts) are amended as set out in paragraphs 7 and 8—
  - (a) section 309A (excluded activities for purposes of Part 6: subsidised generation or export of electricity), and
  - (b) section 309B (excluded activities for those purposes: subsidised generation of heat and subsidised production of gas or fuel).

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Cross Heading: Introductory.