



Income Tax Act 2007

2007 CHAPTER 3

PART 5

ENTERPRISE INVESTMENT SCHEME

CHAPTER 2

THE INVESTOR

Meaning of connection with issuing company

166 Connection with issuing company

- (1) For the purposes of this Chapter (except section 168(4)), an individual is connected with the issuing company if the individual or an associate of the individual is connected with that company under—
- (a) section 167 (employees, directors and partners),
 - (b) section 170 (persons interested in capital etc of company), or
 - (c) section 171 (persons subscribing for shares under certain arrangements).
- (2) See too section 257(2).