



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 5

#### ENTERPRISE INVESTMENT SCHEME

### CHAPTER 4

#### THE ISSUING COMPANY

#### *Excluded activities*

<sup>F1</sup>**198B Excluded activities: subsidised generation of heat and subsidised production of gas or fuel**

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#### **Textual Amendments**

**F1** S. 198B omitted (with effect in accordance with s. 28(5) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), s. 28\(3\)\(c\)](#)

**Status:**

Point in time view as at 15/09/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 198B.