



Income Tax Act 2007

2007 CHAPTER 3

PART 5

ENTERPRISE INVESTMENT SCHEME

CHAPTER 7

WITHDRAWAL OR REDUCTION OF EIS RELIEF: PROCEDURE

Interest

239 Date from which interest is chargeable

- (1) In its application to an assessment made by virtue of section 235 in the case of relief withdrawn or reduced by virtue of a provision listed [^{F1}in subsection (2)], section 86 of TMA 1970 (interest on overdue income tax) has effect as if the relevant date were [^{F2}31 January next following the tax year for which the assessment is made].

^{F3}

- [^{F4}(2) The provisions are—
section 163,
section 164,
section 173A,
any of [^{F5}sections 180A to 188],
section 209,
section 212(1),
section 213,
section 224,
section 232, and
section 233.]

Status: Point in time view as at 06/04/2012.

*Changes to legislation: There are currently no known outstanding effects
for the Income Tax Act 2007, Section 239. (See end of Document for details)*

Textual Amendments

- F1** Words in s. 239(1) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 105\(2\)\(a\)](#)
- F2** Words in s. 239(1) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 105\(2\)\(b\)](#)
- F3** S. 239(1) Table omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\), s. 105\(2\)\(c\)](#)
- F4** S. 239(2) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 105\(3\)](#)
- F5** Words in s. 239(2) substituted (retrospective to 6.4.2012) by [Finance Act 2012 \(c. 14\), Sch. 7 paras. 18, 25](#)

Status:

Point in time view as at 06/04/2012.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 239.