



# Income Tax Act 2007

## 2007 CHAPTER 3

### [<sup>F1</sup>PART 5A

#### SEED ENTERPRISE INVESTMENT SCHEME

### CHAPTER 2

#### THE INVESTOR

#### *The requirements*

#### [<sup>F1</sup>257B] **The no related investment arrangements requirement**

The investor (“P”) must not subscribe for the relevant shares as part of an arrangement which provides for another person to subscribe for shares in another company in which P, or any other individual who is party to the arrangement, has a substantial interest.]

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#### **Textual Amendments**

- F1** Pt. 5A inserted (17.7.2012) (with effect in accordance with Sch. 6 para. 24(1) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 6 para. 1**

**Status:**

Point in time view as at 19/12/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 257BC.