

## SCHEDULES

### SCHEDULE 3

#### LIMIT ON INCOME TAX RELIEFS

##### *Consequential amendments*

- 2 (1) ITA 2007 is amended as follows.
  - (2) In section 23 (calculation of income tax liability) at step 2 for “section 25” substitute “sections 24A and 25”.
  - (3) In the following provisions (which explain how certain reliefs work) for “section 25(4) and (5)” substitute “sections 24A and 25(4) and (5)”—
    - (a) section 65(1),
    - (b) section 73,
    - (c) section 121(1),
    - (d) section 129(1), and
    - (e) section 133(1).
  - (4) In section 148 (share loss relief: disposal of shares forming part of mixed holding) in subsection (3)(b) before sub-paragraph (i) insert—
    - “(ai) shares to which SEIS relief is attributable (as determined in accordance with Part 5A),”.