
Status: Point in time view as at 22/08/2014.

Changes to legislation: Finance Act 2014, Cross Heading: Social investment relief is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 2014

2014 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

OTHER PROVISIONS

Social investment relief

57 Relief for investments in social enterprises

- (1) Schedule 11 makes provision for and in connection with social investment tax relief.
- (2) Schedule 12 makes provision for relief under TCGA 1992 in connection with investments in social enterprises.

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