



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

OTHER PROVISIONS

Investment reliefs

36 Investment reliefs: excluded activities

Schedule 6 makes provision about excluded activities for the purposes of the following provisions of ITA 2007—

- (a) Part 5 (enterprise investment scheme) and, by virtue of section 257DA(9) of that Act, Part 5A (seed enterprise investment scheme),
- (b) Part 5B (tax relief for social investments), and
- (c) Part 6 (venture capital trusts).