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*Status: Point in time view as at 06/04/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 12. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### INVESTMENT RELIEFS: EXCLUDED ACTIVITIES

#### PART 4

#### FURTHER AMENDMENTS OF PARTS 5 TO 6 OF ITA 2007

*Parts 5 and 6: certain community-based activities to be excluded activities*

- 12 In consequence of paragraphs 10 and 11—
- (a) in FA 2014, omit section 56(3)(b) and (6)(b), and
  - (b) in the Co-operative and Community Benefit Societies Act 2014, omit paragraphs 106 and 107 of Schedule 4.

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**Modifications etc. (not altering text)**

- C1** Sch. 6 para. 12 modified (30.11.2015) by [The Finance Act 2015 \(Paragraphs 10 to 12 of Schedule 6\) Regulations 2015 \(S.I. 2015/1836\)](#), regs. 1, **2(c)**

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**Changes to legislation:**

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