

SCHEDULES

SCHEDULE 6

SEED ENTERPRISE INVESTMENT SCHEME

PART 3

CONSEQUENTIAL AMENDMENTS

ITA 2007

- 14 (1) Section 246 (identification of shares on a disposal) is amended as follows.
- (2) In subsection (3)—
- (a) in paragraph (a) for “neither EIS relief nor deferral relief” substitute “no EIS relief, deferral relief or SEIS relief”, and
 - (b) after that paragraph insert—
 - “(aa) next any to which SEIS relief is attributable.”
- (3) In subsection (7), at the end insert—
““SEIS relief” means relief under Part 5A (seed enterprise investment scheme).”