

SCHEDULES

SCHEDULE 6

SEED ENTERPRISE INVESTMENT SCHEME

PART 3

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 20 (1) Section 150A (enterprise investment scheme) is amended as follows.
- (2) For “relief”, in each place it occurs (except subsections (6)(c) and (10)), substitute “EIS relief”.
- (3) In subsection (6)—
- (a) omit the “and” at the end of paragraph (b) and after that paragraph insert—
“*(ba)* shares to which SEIS relief is attributable; and”;
 - (b) in paragraph (c), for “relief is not” substitute “neither EIS nor SEIS relief is”, and
 - (c) after “paragraph (a), (b)” insert “, *(ba)*”.
- (4) In subsection (10), for “the relief” substitute “EIS relief”.
- (5) In subsection (10A), at the appropriate place, insert—
““EIS relief” means relief under Chapter 3 of Part 7 of the Taxes Act or Part 5 of ITA 2007;”, and
““SEIS relief” means relief under Part 5A of ITA 2007.”