

SCHEDULES

SCHEDULE 6

SEED ENTERPRISE INVESTMENT SCHEME

PART 2

RELIEF FOR CAPITAL GAINS

Seed enterprise investment scheme: re-investment relief

4 After section 150F (inserted by paragraph 3 of this Schedule) insert—

“150G Seed enterprise investment scheme: re-investment

Schedule 5BB to this Act (which provides relief in respect of re-investment under the seed enterprise investment scheme in the tax year 2012-13) has effect.”