



# Finance Act 2012

## 2012 CHAPTER 14

### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

MISCELLANEOUS

*Enterprise incentives*

#### **38 Seed enterprise investment scheme**

Schedule 6 contains provision for and in connection with the seed enterprise investment scheme (including provision for re-investment relief under TCGA 1992).