



Finance Act 1998

1998 CHAPTER 36

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

INCOME TAX AND CORPORATION TAX

The enterprise investment scheme and venture capital trusts

^{F1}72 **Qualifying holdings for VCTs after 2nd July 1997.**

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Textual Amendments

F1 S. 72 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Section 72.