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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Requirement as to no tax avoidance. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 15

#### THE CORPORATE VENTURING SCHEME

#### PART IV

#### GENERAL REQUIREMENTS

##### *Requirement as to no tax avoidance*

- 38 The relevant shares must be issued for commercial reasons, and not as part of a scheme or arrangement the main purpose or one of the main purposes of which is the avoidance of tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Requirement as to no tax avoidance.