



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 9

#### MISCELLANEOUS PROVISIONS

#### *Investment reliefs*

#### **91 Venture capital schemes**

- (1) Schedule 14 contains amendments of the provisions relating to—  
the enterprise investment scheme,  
venture capital trusts, and  
the corporate venturing scheme.
- (2) Those amendments have effect as mentioned in that Schedule.

**Status:**

Point in time view as at 19/07/2006. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 91.