

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—

F2

the corporate venturing scheme.

(2) Those amendments have effect as mentioned in that Schedule.

Textual Amendments

- F1 Words in s. 91(1) repealed (6.4.2007 with effect as mentioned in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1031, Sch. 3 Pt. 2 (with transitional provisions and savings in Sch. 2)
- F2 Words in s. 91(1) repealed (6.4.2007 with effect as mentioned in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1031, Sch. 3 Pt. 1 (with transitional provisions and savings in Sch. 2)

Changes to legislation:

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