

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6: Venture capital trusts

Overview

Chapter 1: Introduction

Overview

Section 258: Overview of Part

798. This section says that the relief dealt with by this Part (“VCT relief”) is a tax reduction and it provides a navigational aid regarding the content of later Chapters. It is based on section 332A of ICTA.