SCHEDULES

SCHEDULE 8

VENTURE CAPITAL SCHEMES

Increase in the gross assets limits

8 In section 297 (the gross assets requirement)—

(a) in subsections (1)(a) and (2)(a), for "£7 million" substitute " £15 million ", and

(b) in subsections (1)(b) and (2)(b), for "£8 million" substitute " £16 million ".

Commencement Information

I1 Sch. 8 para. 8 in force at 19.7.2012 for the purposes of the amendments made by that paragraph by S.I. 2012/1901, **art. 2(b)**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Increase in the gross assets limits.