
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015,
Cross Heading: Limiting eligibility for relief to investments made before 2025. (See end of Document for details)

SCHEDULES

SCHEDULE 6

VENTURE CAPITAL TRUSTS

Limiting eligibility for relief to investments made before 2025

- 2 (1) Section 261 (eligibility for VCT relief) is amended as follows.
- (2) In subsection (3), before paragraph (a) insert—
“(za) the shares are issued before 6 April 2025.”
- (3) After subsection (4) insert—
“(5) The Treasury may, by regulations, amend subsection (3)(za) to substitute a different date for the date for the time being specified there.”

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Heading: Limiting eligibility for relief to investments made before 2025.