
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

EIS AND VCT RELIEFS: KNOWLEDGE-INTENSIVE COMPANIES

Commencement

- 10 (1) The amendments made by this Schedule come into force in accordance with provision made by the Treasury by regulations.
- (2) Regulations under sub-paragraph (1)—
- (a) may make different provision for different purposes;
 - (b) may provide for any of those amendments to have effect in relation to shares issued, or investments made, on or after a day that is—
 - (i) earlier than the day on which the regulations are made, but
 - (ii) not earlier than 6 April 2018.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 10.