
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

EIS AND VCT RELIEFS: KNOWLEDGE-INTENSIVE COMPANIES

Maximum amount raised annually by knowledge-intensive company

- 4 In section 297B of ITA 2007 (the proportion of skilled employees requirement for VCT relief), in subsection (2)(a), after “sections” insert “ 292A, ”.

Commencement Information

- II** Sch. 4 para. 4 in force at 6.4.2018 for the purposes of the amendments made by that paragraph by S.I. 2018/931, reg. 3(b)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 4.