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

SCHEDULES

SCHEDULE 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

Commencement

- 12 The amendments made by paragraph 1 have effect in relation to claims for relief by reference to shares issued on or after 6 April 2014.
- 13 The other amendments made by this Schedule come into force in accordance with provision made by the Treasury by regulations.
- 14 Regulations under paragraph 13—
- (a) may make different provision for different purposes;
 - (b) may provide for any of those amendments to come into force on or by reference to a day that is—
 - (i) earlier than the day on which the regulations are made, but
 - (ii) not earlier than the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading:
Commencement.