
*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 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

Qualifying holdings: exclusions

- 10 In Schedule 11 to FA 2008 (venture capital trusts), in paragraph 12(b), after “(“the investing company”)” insert “before 6 April 2018 ”.

Commencement Information

- II** [Sch. 5 para. 10](#) in force at 6.4.2018 for the purposes of the amendments made by that paragraph by [S.I. 2018/931](#), [reg. 4\(e\)](#)

Changes to legislation:

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