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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 11. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

##### *Qualifying holdings: exclusions*

- 11 (1) In Schedule 2 to F(No.3)A 2010 (venture capital trusts), in paragraph 6(2)(b), after “the investing company” insert “ before 6 April 2018 ”.
- (2) The 30% eligible shares condition does not apply in relation to an accounting period ending on or after 6 April 2018.
- (3) In sub-paragraph (2) “the 30% eligible shares condition” means the condition referred to as such in section 274(2) of ITA 2007 as originally enacted.

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#### **Commencement Information**

- 11** Sch. 5 para. 11 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 11.