
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

The 70% qualifying holdings condition

- 2 In section 274 of ITA 2007 (requirements for the giving of approval), in the fifth entry of the table in subsection (2) (the 70% qualifying holdings condition), for “70%” in the first and second columns substitute “ 80% ”.

Commencement Information

- II** Sch. 5 para. 2 in force at 6.4.2019 for the purposes of the amendments made by that paragraph by S.I. 2018/931, reg. 4(a)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 2.