
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 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

The 70% qualifying holdings condition

4 In section 280A of ITA 2007, in subsection (2)(a), for “6” substitute “ 12 ”.

Commencement Information

II [Sch. 5 para. 4](#) in force at 6.4.2019 for the purposes of the amendments made by that paragraph by [S.I. 2018/931, reg. 4\(b\)](#)

Changes to legislation:

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