
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

The minimum investment on further issue condition

- 5 (1) Section 274 of ITA 2007 is amended as follows.
- (2) In the table in subsection (2), after the entry for “the investment limits condition” insert—

“The minimum investment on further issue condition	The company has not breached and will not breach, in the relevant period, the minimum investment on further issue condition”
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- (3) In subsection (3), after paragraph (f) insert—
- “(fa) the minimum investment on further issue condition by section 280BA,”

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 5.