
STATUTORY INSTRUMENTS

2018 No. 931

The Finance Act 2018, Section 14 and Schedules
4 and 5 (Commencement) Regulations 2018

Commencement of Paragraphs 1 to 9 of Schedule 4 to the Finance Act 2018

3. The amendments made by paragraphs 1 to 9 of Schedule 4 to the Finance Act 2018 (EIS and VCT reliefs: knowledge-intensive companies) come into force and have effect as follows—

- (a) the amendments made by paragraphs 1, 2, 5 and 6 have effect for shares issued on or after 6 April 2018; and
- (b) the amendments made by paragraphs 3, 4 and 7 to 9 have effect for investments made on or after 6 April 2018.