



# Finance Act 2000

## 2000 CHAPTER 17

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### OTHER PROVISIONS

#### *Enterprise incentives*

#### **62 Enterprise management incentives.**

<sup>F1</sup> .....

#### **Textual Amendments**

**F1** Ss. 56-60, 62 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 8 Pt. 1](#) (with Sch. 7)

#### **63 Corporate venturing scheme.**

(1) Schedule 15 to this Act (which makes provision for the corporate venturing scheme) has effect.

(2) Schedule 16 to this Act (which makes consequential amendments) has effect.

<sup>F2</sup>(3) .....

(4) Subject to that, Schedules 15 and 16 apply in relation to shares issued on or after 1st April 2000 but before 1st April 2010.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enterprise incentives. (See end of Document for details)*

**Textual Amendments**

**F2** S. 63(3) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**64 Enterprise investment scheme: amendments.**

The provisions relating to the enterprise investment scheme are amended in accordance with Schedule 17 to this Act.

In that Schedule—

Part I makes amendments reducing various periods which apply in relation to the provisions which determine the reliefs under the scheme;

Part II makes amendments about qualifying companies;

Part III makes other minor amendments.

**65 Venture capital trusts: amendments.**

The provisions relating to venture capital trusts are amended in accordance with Schedule 18 to this Act.

In that Schedule—

Part I makes amendments reducing various periods which apply in relation to the provisions which determine the reliefs; <sup>F3</sup>...

**Textual Amendments**

**F3** Words in s. 65 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

**<sup>F4</sup>66 Taper relief: taper for business assets.**

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**Textual Amendments**

**F4** S. 66 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 2 para. 55(c)**

**<sup>F5</sup>67 Taper relief: assets qualifying as business assets.**

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enterprise incentives. (See end of Document for details)

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#### Textual Amendments

- F5** S. 67 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 2 para. 55(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Enterprise incentives.