
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Company tax returns, assessments etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 16

CORPORATE VENTURING SCHEME: CONSEQUENTIAL AMENDMENTS

Company tax returns, assessments etc.

- 5 (1) Schedule 18 to the ^{M1}Finance Act 1998 is amended as follows.
- (2) In paragraph 8 (calculation of tax payable), in sub-paragraph (1) after paragraph number 1 of the second step insert—
- “(1A) Any relief under Part V of Schedule 15 to the Finance Act 2000 (corporate venturing scheme: investment relief).”
- (3) In paragraph 9 (claims that cannot be made without a return), after sub-paragraph (3) insert—
- “(4) This paragraph applies to a claim by a company for relief under Part V of Schedule 15 to the Finance Act 2000 (corporate venturing scheme: investment relief).”

Marginal Citations

M1 1998 c. 36.

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