

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

SCHEDULES

SCHEDULE 18

VENTURE CAPITAL TRUSTS: AMENDMENTS

PART I

REDUCTION OF APPLICABLE PERIODS

*Deferred CGT charge on reinvestment*

- 2 In Schedule 5C to the <sup>M1</sup>Taxation of Chargeable Gains Act 1992 (venture capital trusts: deferred charge on re-investment), in paragraph 3(2), in the definition of “the relevant period” for “five” substitute “three”.

Marginal Citations

M1 1992 c. 12.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Deferred CGT charge on reinvestment.