
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

VENTURE CAPITAL SCHEMES

Commencement and transitional provision

- 19 (1) The amendments made by paragraphs 4, 5, 6(1) and (3), 10, 15 and 16 have effect for the purpose of determining whether shares or securities issued on or after 6 April 2012 are to be regarded as comprised in a company's qualifying holdings.
- (2) But for the purposes of paragraphs 4, 10, 15 and 16 it does not matter whether the disqualifying arrangements were entered into before or on or after 6 April 2012.

Modifications etc. (not altering text)

C1 [Sch. 8 para. 19](#) excluded (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), **s. 15**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 19.