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.