
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 5

VENTURE CAPITAL TRUSTS: FURTHER AMENDMENTS

Qualifying holdings: exclusions

- 8 (1) Part 8 of Schedule 2 to ITA 2007 (transitional provision: venture capital trusts) is amended as follows.
- (2) In paragraph 69 (the no guaranteed loan requirement), after “acquired” insert “before 6 April 2018”.
- (3) In paragraph 70 (the proportion of eligible shares requirement), in sub-paragraph (2), after “acquired” insert “before 6 April 2018”.
- (4) In paragraph 81 (meaning of “excluded activities”), after “acquired” insert “before 6 April 2018”.

Commencement Information

- II** [Sch. 5 para. 8](#) in force at 6.4.2018 for the purposes of the amendments made by that paragraph by [S.I. 2018/931, reg. 4\(e\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 8.