
STATUTORY INSTRUMENTS

2018 No. 931

The Finance Act 2018, Section 14 and Schedules
4 and 5 (Commencement) Regulations 2018

Commencement of Paragraphs 2 to 11 of Schedule 5 to the Finance Act 2018

4. The amendments made by paragraphs 2 to 11 of Schedule 5 to the Finance Act 2018 (venture capital trusts: further amendments) come into force and have effect as follows—

- (a) the amendments made by paragraphs 2 and 3 have effect in relation to accounting periods beginning on or after 6 April 2019;
- (b) the amendments made by paragraph 4 have effect in relation to disposals made on or after 6 April 2019;
- (c) the amendments made by paragraphs 5 and 6 have effect in relation to money raised by a further issue that is made in an accounting period beginning on or after 6 April 2018;
- (d) the amendments made by paragraph 7 have effect for loans made on or after 15 March 2018; and
- (e) the amendments made by paragraphs 8 to 11 have effect from 6 April 2018.