

SCHEDULES

SCHEDULE 33

VENTURE CAPITAL TRUSTS

PART 3

TIME ALLOWED FOR VCT TO INVEST MONEY RAISED BY FURTHER SHARE ISSUE

Consequential amendment in section 842AA(5A) of the Taxes Act 1988

- 13 In section 842AA(5A) of the Taxes Act 1988 (subsection (5B) applies where VCT makes further issue of shares), after “Subsection (5B) below applies” insert “, subject to any regulations under paragraph 11 of Schedule 33 to the Finance Act 2002,”.