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*Status: Point in time view as at 06/04/2005. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 33 **U.K.**

#### VENTURE CAPITAL TRUSTS

#### **PART 4** **U.K.**

#### SUPPLEMENTARY

##### *Extension of existing powers to give effect to VCT reliefs*

- 14 (1) Section 73 of the Finance Act 1995 (c. 4) (power to make regulations giving effect to VCT reliefs) shall have effect as if the reliefs mentioned in subsection (1) of that section included any relief arising by reason of regulations under Part 1 or 2 of this Schedule.
- (2) The powers conferred by those Parts of this Schedule are additional to those that (whether or not by reason of sub-paragraph (1)) are conferred by that section.

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 14.