

SCHEDULES

SCHEDULE 6

VENTURE CAPITAL TRUSTS

Limiting eligibility for relief to investments made before 2025

- 2 (1) Section 261 (eligibility for VCT relief) is amended as follows.
- (2) In subsection (3), before paragraph (a) insert—
“(za) the shares are issued before 6 April 2025.”
- (3) After subsection (4) insert—
“(5) The Treasury may, by regulations, amend subsection (3)(za) to substitute a different date for the date for the time being specified there.”