



# Finance Act 2018

## 2018 CHAPTER 3

### PART 1

#### DIRECT TAXES

##### *Investments*

#### **16 EIS and VCT reliefs: knowledge-intensive companies**

Schedule 4 contains provision about EIS and VCT reliefs in relation to knowledge-intensive companies.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 16.