



Finance Act 2024

2024 CHAPTER 3

PART 1

INCOME TAX AND CORPORATION TAX

CHAPTER 1

RELIEFS FOR BUSINESSES ETC

Other reliefs

PROSPECTIVE

11 Extension of EIS relief and VCT relief to shares issued before 6 April 2035

(1) In—

- (a) section 157(1)(aa) of ITA 2007 (which limits EIS relief to shares issued before 6 April 2025), and
- (b) section 261(3)(za) of that Act (which limits VCT relief to shares issued before that date),

for “2025” substitute “2035”.

(2) This section comes into force on such day as the Treasury may by regulations appoint.

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2024, Section 11.