



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Enterprise incentives

62 Enterprise management incentives.

^{F1}

Textual Amendments

F1 Ss. 56-60, 62 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 8 Pt. 1](#) (with Sch. 7)

63 Corporate venturing scheme.

(1) Schedule 15 to this Act (which makes provision for the corporate venturing scheme) has effect.

(2) Schedule 16 to this Act (which makes consequential amendments) has effect.

^{F2}(3)

(4) Subject to that, Schedules 15 and 16 apply in relation to shares issued on or after 1st April 2000 but before 1st April 2010.

Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enterprise incentives. (See end of Document for details)

Textual Amendments

F2 S. 63(3) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

64 Enterprise investment scheme: amendments.

The provisions relating to the enterprise investment scheme are amended in accordance with Schedule 17 to this Act.

In that Schedule—

Part I makes amendments reducing various periods which apply in relation to the provisions which determine the reliefs under the scheme;

Part II makes amendments about qualifying companies;

Part III makes other minor amendments.

65 Venture capital trusts: amendments.

The provisions relating to venture capital trusts are amended in accordance with Schedule 18 to this Act.

In that Schedule—

Part I makes amendments reducing various periods which apply in relation to the provisions which determine the reliefs; ^{F3}...

Textual Amendments

F3 Words in s. 65 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

^{F4}**66 Taper relief: taper for business assets.**

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Textual Amendments

F4 S. 66 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 2 para. 55(c)**

^{F5}**67 Taper relief: assets qualifying as business assets.**

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Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enterprise incentives. (See end of Document for details)

Textual Amendments

- F5** S. 67 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 2 para. 55(c)**

Status:

Point in time view as at 01/04/2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Enterprise incentives.