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

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## SCHEDULES

### SCHEDULE 15

#### THE CORPORATE VENTURING SCHEME

#### PART III

#### THE ISSUING COMPANY

##### *Introduction*

- 15 The issuing company is a qualifying issuing company in relation to the relevant shares if the requirements of this Part are met as to—
- (a) unquoted status (see paragraph 16);
  - (b) independence (see paragraph 17);
  - (c) individual-owners (see paragraph 18);
  - (d) partnerships and joint ventures (see paragraph 19);
  - (e) qualifying subsidiaries (see paragraph 20);
  - [<sup>F1</sup>(ea) property managing subsidiaries (see paragraph 21A);]
  - (f) gross assets (see paragraph 22); <sup>F2</sup>...
  - [<sup>F3</sup>(fa) number of employees (see paragraph 22A); and]
  - (g) trading activities (see paragraph 23).

#### **Textual Amendments**

- F1** Sch. 15 para. 15(ea) inserted (22.7.2004) (with effect in accordance with Sch. 20 para. 15 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 20 para. 3**
- F2** Word in Sch. 15 para. 15(f) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 27 Pt. 2(16)**
- F3** Sch. 15 para. 15(fa) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 16 para. 1(2)** (with [Sch. 16 para. 1\(4\)](#))

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