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*Status: Point in time view as at 01/10/2010.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### MEANING OF “OFFSHORE INSTALLATION”

#### PART 2

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Finance Act 2000 (c. 17)*

- 6 (1) Schedule 15 to the Finance Act 2000 (the corporate venturing scheme) is amended as set out in sub-paragraphs (2) to (4).
- (2) In paragraph 23 (the trading activities requirement), in sub-paragraph (8)(a)(i) for “oil rigs” substitute “ offshore installations ”.
- (3) In paragraph 28 (excluded activities: leasing of ships), in sub-paragraph (1) for “oil rigs” substitute “ offshore installations ”.
- (4) In paragraph 28(6) omit the definition of “oil rig”.
- (5) This paragraph has effect in relation to shares issued on or after 6th April 2004.
- (6) Nothing in this paragraph affects the operation of Schedule 15 to the Finance Act 2000 in relation to shares issued before that date.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 6.