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*Status: Point in time view as at 06/04/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 86. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 2

### TRANSITIONALS AND SAVINGS

#### PART 8

##### VENTURE CAPITAL TRUSTS

###### *Winding up of the relevant company*

- 86 For the purpose of determining whether shares or securities are to be regarded as comprised in a company's qualifying holdings, section 312(b) applies in relation to shares or securities issued before 17 March 2004 with the substitution for “is not” of “not”.

**Status:**

Point in time view as at 06/04/2007.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 86.