
STATUTORY INSTRUMENTS

2004 No. 2199

**The Venture Capital Trust (Winding up
and Mergers) (Tax) Regulations 2004**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Venture Capital Trust (Winding up and Mergers) (Tax) Regulations 2004 and shall come into force on 17th September 2004.

(2) These Regulations have effect as follows –

- (a) regulations 3 to 8 have effect in relation to any VCT-in-liquidation whose winding-up commences on or after 17th April 2002;
- (b) regulations 9 to 13 have effect in relation to any merger where the transactions for effecting the merger take place on or after 17th April 2002; and
- (c) regulation 14 has effect in relation to shares issued on or after 6th April 2004.