
STATUTORY INSTRUMENTS

2018 No. 109

INCOME TAX

The Venture Capital Trust (Exchange of Shares and Securities) (Amendment) Regulations 2018

<i>Made</i>	- - - -	<i>30th January 2018</i>
<i>Laid before the House of Commons</i>	- -	<i>31st January 2018</i>
<i>Coming into force</i>		<i>22nd February 2018</i>

THE VENTURE CAPITAL TRUST (EXCHANGE OF SHARES AND SECURITIES) (AMENDMENT) REGULATIONS 2018

1. Citation and commencement
 2. Amendment of the Venture Capital Trust (Exchange of Shares and Securities) Regulations 2002
 3. Regulation 2 (interpretation)
 4. Regulation 3 (scope of Regulations)
 5. Regulation 11 (apportionment)
 6. Non-qualifying exchange of shares or securities
- Signature
Explanatory Note