

# SCHEDULES

## SCHEDULE 19

### VENTURE CAPITAL TRUSTS

#### PART 1

##### INCREASE IN RELIEF ON INVESTMENTS AND DISTRIBUTIONS

- 1 In paragraph 1(3) of Schedule 15B to the Taxes Act 1988 (maximum amount in respect of which claim for income tax relief may be made) for “£100,000” substitute “£200,000”.
- 2 In paragraph 8 (1) of that Schedule (meaning of “permitted maximum”) for “£100,000” substitute “£200,000”.
- 3 The amendments made by this Part have effect for the year 2004-05 and subsequent years of assessment.