
Changes to legislation: Finance Act 2004, Paragraph 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 20

CORPORATE VENTURING SCHEME

- 2 In paragraph 3 (meaning of “the qualification period”)—
- (a) in sub-paragraph (1)(b)(ii), and
 - (b) in sub-paragraph (2)(a) and (b),
- for “qualifying subsidiaries” substitute “qualifying 90% subsidiaries”.

Changes to legislation:

Finance Act 2004, Paragraph 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)