
STATUTORY INSTRUMENTS

2004 No. 2199

**INCOME TAX
TAXES**

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

Made - - - - 27th August 2004
*Laid before the House of
Commons* - - 27th August 2004
Coming into force 17th September 2004

**THE VENTURE CAPITAL TRUST (WINDING UP
AND MERGERS) (TAX) REGULATIONS 2004**

1. Citation, commencement and effect
2. Interpretation
3. Winding up of Venture Capital Trusts
4. For the purposes of paragraph 3(9) of Schedule 15B, the...
5. Section 100(1) of the 1992 Act (read with section 16(2)...
6. (1) Sections 151A (excepting subsection (3)) and 151B of the...
7. (1) Paragraph 3(1) of Schedule 5C to the 1992 Act...
8. Transfer of investments in specie from a VCT-in-liquidation to a venture capital trust
9. Mergers of Venture Capital Trusts
10. Procedure for Board's approval
11. An individual shall not be entitled to claim relief under...
12. (1) Where there has been a merger, the 70% test,...
13. (1) Where there has been a merger, the following paragraphs...
14. Limiting the operation of section 842AA(5B)
Signature
Explanatory Note