

## Venture Capital Trust Manual

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Venture Capital Trusts - Money Advice Service

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Octopus Investments is the largest provider of Venture Capital Trusts (VCTs) in the market. We launched our first VCT in 2002, and now manage over £1 billion across our range of products. The UK has a rich ecosystem of early-stage businesses with untapped potential. But without funding and specialist support, many might never get off the ground.

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Venture Capital Trust (VCT) Definition

These Regulations make provision in relation to tax for the winding up of a venture capital trust, for mergers between venture capital trusts and for the tax treatment of a further issue of shares by any venture capital trust. Venture capital trusts (VCTs) are companies which are approved by the Inland Revenue under section 842AA of the Income and Corporation Taxes Act 1988.

The Venture Capital Trust (Winding up and Mergers) (Tax ...

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File size: 1075KB. Venture Capital Trusts are incredibly tax-efficient and allow experienced investors the ability to access fledgling companies based in the UK. They offer generous tax credits, ongoing tax relief, tax-free dividends and attract no Capital Gains Tax. They are however considered higher risk investments and are only suitable for certain types of investors.

Venture Capital Trusts guide - Bestinvest

The Maryland Venture Capital Trust was formed in 1990 (Chapter 222, Acts of 1990). The Trust provided an opportunity for Maryland State and local public pension funds and the State of Maryland and its political subdivisions to invest a portion of their funds in venture capital limited partnerships.

Maryland Venture Capital Trust

A VCT (Venture capital trust) is a tax efficient UK closed-end collective investment scheme that invests in small companies. VCTs are either unquoted or trading on the AIM (formerly the Alternative Investment Market) with the intention of returning a profit to investors.

VCT (Venture Capital Trusts) Tax Relief Guide For Investors

VCTs are a type of investment company focused on investing in small, micro or early-stage businesses. These might be unquoted businesses, which are not yet listed on a stock exchange, or those ...