

Venture Capital Trusts

Table 8.9: Income tax relief: distribution of investors and total amount of investment by size of investment.
Tax years 2009-10¹ to 2011-12.

Size of investment in year ² (Upper limit) £	Percentages					
	2009-10		2010-11		2011-12	
	Investors	Amount of investment	Investors	Amount of investment	Investors	Amount of investment
500	7	-	7	-	4	-
1,000	3	-	3	-	3	-
2,500	4	-	4	-	9	1
5,000	14	2	14	2	15	2
10,000	20	5	20	6	21	7
15,000	8	3	8	4	10	5
20,000	9	5	9	6	8	6
25,000	5	4	5	4	5	5
50,000	15	18	15	19	12	18
75,000	4	8	4	7	4	9
100,000	5	16	5	15	3	13
150,000	2	8	2	8	2	9
200,000	5	30	5	29	3	24
Total ³	100	100	100	100	100	100

Source: Self Assessment Returns

1. Tax year ending 5 April.

2. The maximum investment eligible for income tax relief was £200,000 from 2004-05.

3. Totals may not add up to 100% due to rounding.

- Less than 1%.



Enquiries

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For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

or contact the Venture Capital **Helpline** on **03000 588907** or general enquiries.

The next update of these tables, with information for 2012-13, will be published in December 2014.