

Venture Capital Trusts

Table 8.9: Income tax relief, distribution of investors and amount of investment on which relief was claimed from 2010-11¹ to 2012-13^p

Numbers: actual; Amounts: £million

Size of investment in year ² (Upper limit) £	2010-11		2011-12		2012-13 ^p	
	Investors	Amount of investment	Investors	Amount of investment	Investors	Amount of investment
500	620	0.1	520	0.1	545	0.1
1,000	235	0.2	395	0.3	300	0.2
2,500	410	0.7	1,090	1.9	1,305	2.3
5,000	1,585	6.8	1,810	7.3	2,370	9.7
10,000	2,165	19.0	2,585	20.9	3,320	26.5
15,000	915	12.2	1,280	16.0	1,630	20.7
20,000	1,005	19.3	1,015	18.6	1,330	24.3
25,000	600	14.3	665	15.2	850	19.5
50,000	1,625	63.8	1,490	55.9	2,110	78.7
75,000	390	25.1	465	28.5	610	37.7
100,000	540	51.5	420	39.0	475	43.1
150,000	225	28.5	235	29.0	280	34.5
200,000	500	98.0	380	74.5	415	80.2
Total	10,805	339.5	12,345	307.1	15,540	377.5

Source: Self Assessment Returns

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

Total figures provided in this table are not directly comparable with the amount of investment companies receive through VCT scheme each tax year.

1. Tax year ending 5 April.

2. The maximum total investment eligible for income tax relief is £200,000.

p. Provisional.



Enquiries

Statistical enquiries should be addressed to: Irina Foss VCT Statistics, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/54, 100 Parliament Street, London, SW1A 2BQ. Tel: 03000 586 261, E-mail: Irina.Foss@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

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

The next update of these tables, with information for 2013-14, will be published in December 2015.