

Venture Capital Trusts

Table 8.9: Income tax relief; distribution of investors and amount of investment on which relief claimed from 2011-12 to 2013-14^p

Numbers: actual; Amounts: £million

Size of investment in year ²		2011-12		2012-13		2013-14 ^p	
(Upper limit) £		Investors	Amount of investment	Investors	Amount of investment	Investors	Amount of investment
1,000	1	915	0.4	850	0.3	865	0.3
2,500	3	1,090	1.9	1,315	2.3	505	0.9
5,000	5	1,810	7.3	2,375	9.7	1,390	6.1
10,000	10	2,585	20.9	3,330	26.6	3,130	26.2
15,000	15	1,280	16.0	1,640	20.9	1,305	17.0
20,000	20	1,015	18.6	1,335	24.3	1,330	25.2
25,000	25	665	15.2	855	19.7	740	17.4
50,000	50	1,490	55.9	2,125	79.1	2,140	81.9
75,000	75	465	28.5	610	37.8	615	38.6
100,000	100	420	39.1	470	42.9	585	54.9
150,000	150	235	29.0	280	34.6	265	33.5
200,000	200	380	74.5	420	81.2	545	106.5
Total	0	12,345	307.2	15,615	379.4	13,420	408.4

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. From 2004-05 the maximum investment eligible for income tax relief under VCT scheme was £200,000 per year.

p. Provisional.

