

Venture Capital Trusts

Table 8.9: Income tax relief; distribution of investors and amount of investment on which relief claimed from 2012-13 to 2014-15P

Numbers: actual; Amounts: £million

Size of investment in year2 (Upper limit) £	2012-13		2013-14		2014-15p	
	Investors	Amount of investment	Investors	Amount of investment	Investors	Amount of investment
1,000	855	0.3	880	0.3	1,005	0.4
2,500	1,315	2.3	520	0.9	600	1.0
5,000	2,375	9.7	1,405	6.1	1,300	6.1
10,000	3,335	26.6	3,145	26.4	2,745	26.2
15,000	1,640	20.9	1,315	17.1	1,275	17.0
20,000	1,335	24.3	1,335	25.3	1,260	25.2
25,000	855	19.7	740	17.4	745	17.4
50,000	2,125	79.1	2,155	82.4	2,005	81.9
75,000	615	37.9	615	38.8	550	38.6
100,000	470	42.9	595	55.6	565	54.9
150,000	280	34.6	265	33.6	290	33.5
200,000	420	81.2	550	107.3	580	106.5
Total	15,620	379.5	13,520	411.4	12,920	401.7

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.

Contact point for enquiries

Michael McDaid/Neil Wilson

KAI Direct Business Taxes

HM Revenue & Customs

100 Parliament Street

London SW1A 2BQ

Telephone: 03000 589 900/03000 574 402

E-mail: Michael.McDaid@hmrc.gsi.gov.uk or Neil.Wilson@hmrc.gsi.gov.uk

