

This site uses *cookies*, tags, and tracking settings to store information that help give you the very best browsing experience. ✕

[← Previous Chapter](#)

## venture capital trust (VCT)

Simon James

in [A Dictionary of Taxation, Second Edition](#)

**Category:** Reference Entry

**Published:** 01 Jan 2012

**Collection:** [Economics 2012](#)

**Publisher:** Edward Elgar Publishing Limited

Vertical sidebar with icons: document, quote, share

**You are not authenticated to view the full text of this chapter or article.**

### Access options

Get access to the full article by using one of the access options below.

#### Other access options

Redeem Token

#### Institutional Login

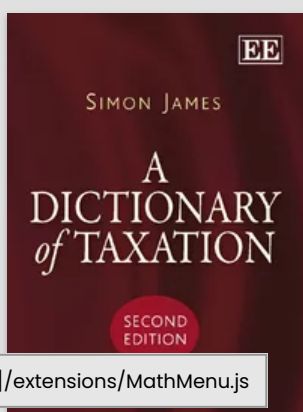
Log in with Open Athens, Shibboleth, or your institutional credentials

 **Access through your institution**

#### Personal login

Log in with your Elgar Online account

Login with your Elgar account



# A Dictionary of Taxation, Second Edition

## Reference & Dictionaries

**Published:** 01 Jan 2012

**Print ISBN:** 978 1 84980 122 5

**eISBN:** 978 1 78100 257 5

**DOI:** <https://doi.org/10.4337/9781781002575>

**Pages:** 320

**Collection:** [Economics 2012](#)

[Buy Print](#)

## [^ Table of Contents](#)

---

### PREFACE

---

### PREFACE TO THE SECOND EDITION

---

A  
B  
C  
D  
E  
F  
G  
H  
I  
J  
K  
L  
M  
N  
O  
P  
Q  
R  
S



U  
V

[value added tax \(VAT\)](#)

[vanishing exemption](#)

[VCT](#)

[vehicle excise duty](#)

[\*\*venture capital trust \(VCT\)\*\*](#)

[vertical equity](#)

[vice taxes](#)

[vocation](#)

W

Y

Z

Subjects

[Economics and Finance](#)

[Financial Economics and Regulation](#)

[Public Finance](#)

[Public Sector Economics](#)

[Law / Academic](#)

[Tax Law and Fiscal Policy](#)



[Privacy & Cookies Policy](#)

[Terms & Conditions](#)

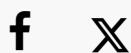
[Credits](#)

[Technical Support](#)

[Accessibility](#)

[EU GPSR Info](#)

Connect with us:



Copyright © 2026



