



SEIS/EIS Support

We support start-ups and early-stage businesses looking for investment, to grow and develop by two generous tax relief schemes that are SEIS and EIS.



The two schemes



Seed Enterprise Investment Scheme (SEIS) The company must be raising no more than £150,000



The Enterprise Investment Scheme (EIS) The company can be raising up to £5 million

Looking for investment to grow and develop your business?

SEIS and EIS are two generous tax relief schemes created by the UK Government, which aim to stimulate entrepreneurship and encourage investment in small and medium sized companies. For a business, the EIS and SEIS schemes benefit you by making you a more attractive, less risky investment opportunity to investors. For an investor, the EIS and SEIS schemes offer potentially significant income tax and capital gains reliefs when they make an investment into an eligible start-up or business. The Seed Enterprise Investment Scheme (SEIS) is focused on earlier-stage (seed stage) companies than the Enterprise Investment Scheme (EIS) and there are significant differences in tax relief benefits for investors.

We have worked with businesses seeking investment for many years and have a **successful track record** in gaining advance assurances.



SEIS is focused on very early-stage companies.

It allows an individual to invest up to £100,000 per tax year and to receive a 50% tax break in return. The investor will also benefit from a capital gains tax exemption on any profits that arise from the sale of shares after three years.

How does it work for the investor?

As an EIS example where the investment is good and makes money, £10,000 was invested in an EIS eligible company. The investor could claim income tax relief on 30% of the amount of the investment, saving them £3,000. When they sell their shares after 3 years for £20,000, they benefit both from the gain in their investment, as well as having to pay no capital gains tax.



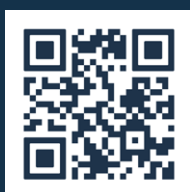
EIS, focuses on medium sized start-ups.

It allows an individual to invest up to £1 million per tax year and to receive a 30% tax break in return. As with SEIS, the investor will also pay no capital gains tax on any profit arising from the sale of the shares after three years.

Gain Advance Assurance

Before raising your money, your investors will only be able to claim tax relief if you meet the conditions for EIS. You can ask HMRC if your share issue is likely to qualify before you go ahead, this is called advance assurance. You can gain advance assurance to show your potential investors that your proposed investment should qualify for a scheme and making it attractive to invest in your proposition

For an investor to benefit from EIS or SEIS, the company that they are buying shares in needs to qualify for these schemes. Apply for **Advance Assurance from HMRC to demonstrate that they will qualify for EIS or SEIS, making themselves more **attractive to potential investors.****



Funding Your Innovation

For a free consultation, please call us on **01332 819 740**, email info@tbat.co.uk or scan the QR code to visit our website.

