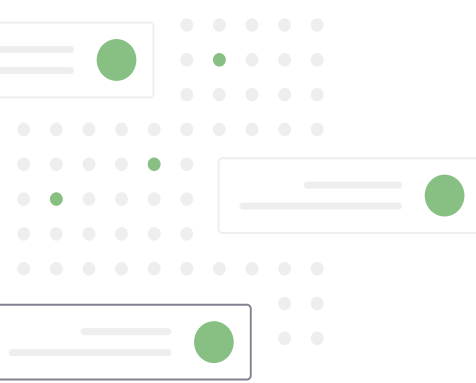
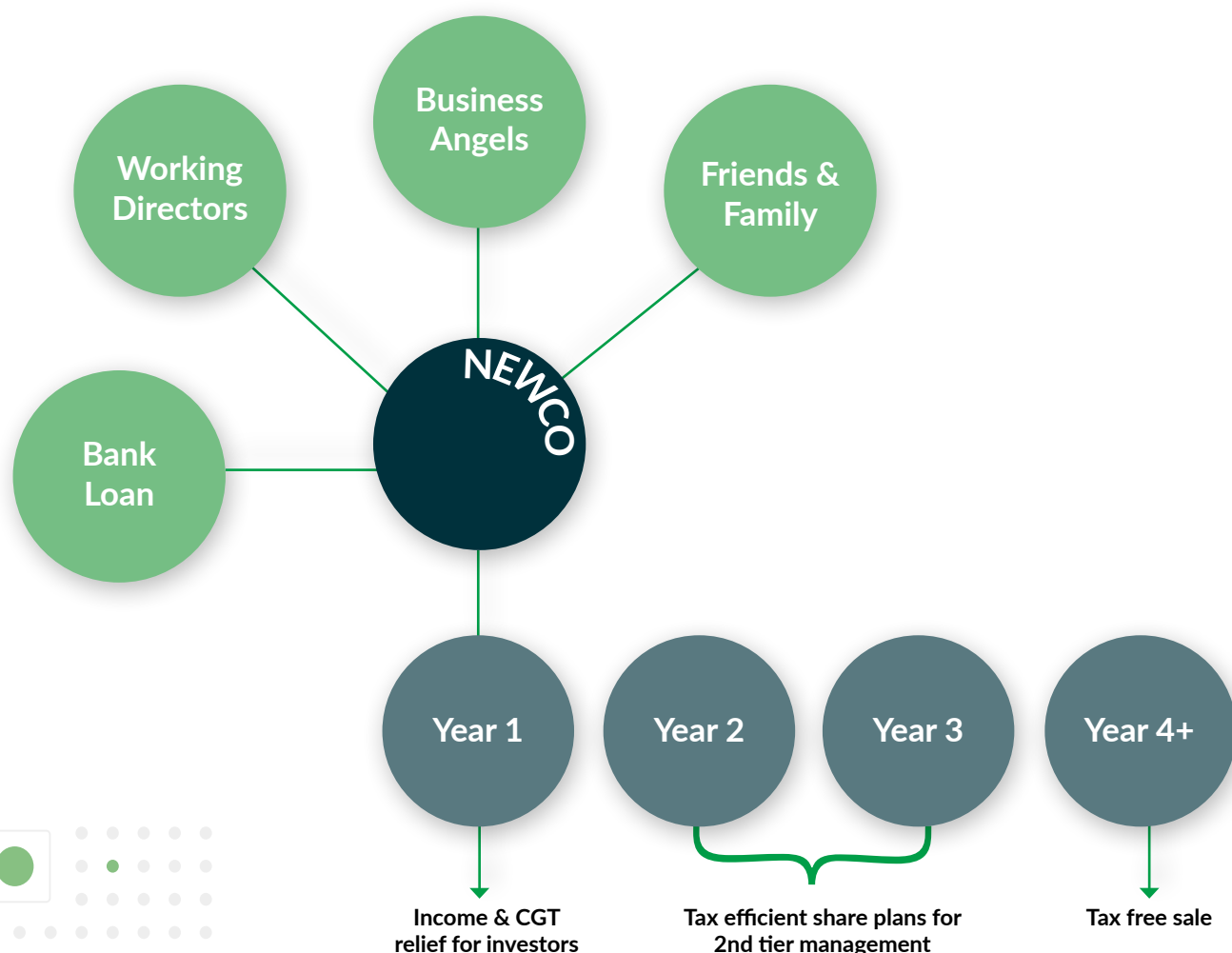


Tax advantages for startups and early stage businesses

Enterprise Investment Scheme (EIS),
Seed Enterprise Investment Scheme (SEIS) and
other tax planning opportunities



Main Features of EIS and SEIS

Category	SEIS	EIS
Company	<ul style="list-style-type: none"> • Trade must qualify • Be incorporated/commenced trading in last 2 years • Maximum £200k gross assets pre - investment • Maximum 25 employees • No subsidiary <51% 	<ul style="list-style-type: none"> • Trade must qualify • Maximum gross assets £15 million pre - investment; £16 million after • Maximum 250 employees • No subsidiaries <51% • Cannot be controlled by another company
Maximum investment receivable	• £150,000 in a 3 year period	• £5 million in a 12 month period
Maximum investment per person	• £100,000 (per tax year)	• £1 million
Maximum shareholding (with connected persons)	• 30%	• 30%
Income tax relief	• 50%	• 30%
CGT relief	• Exemption available on 50% of other gains	• Deferral available on other gains
Tax free sale	• After 3 years	• After 3 years
Business property relief	• Available if shares held for 2 years	• Available if shares held for 2 years
Lifetime Investment limit	• £150,000	• £12 million

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