



Enterprise Investment Scheme (EIS) Seed Enterprise Investment Scheme (SEIS)

Overview

EIS and SEIS tax reliefs can apply to certain new share subscriptions in risk-based trading companies by UK resident private individuals, thereby reducing the initial net cost of their investment.

This is seen as an incentive for angel investors to fund new start-ups and developing businesses.

Does your company qualify?

EIS

Your company may qualify if at the time of investment, it has:

- no more than £15 million in gross assets
- less than 250 employees
- been no more than 7 years since its first commercial sale

There may be higher limits if your company carries out research, development or innovation and meets certain conditions.

SEIS

Your company may qualify if it is less than 2 years old, and at the time of investment has:

- no more than £200,000 in gross assets
- less than 25 employees
- not previously carried out a different trade

You will not qualify if you've already had investment through EIS or a VCT.

N.B. The above is based on current tax legislation but should not be construed as formal tax advice.



To find out more about our tax consultancy services contact Tax Director Jon Miles.
Email jm@richardsonswift.co.uk or call 01225 325580 for an initial consultation.

About Us

We are the largest independently-owned accountancy practice based solely in Bath. We specialise in advising owner managed businesses, private individuals and their families. And pride ourselves on providing great service and innovative solutions.

www.richardsonswift.co.uk 01225 325580
11 Laura Place, Bath, BA2 4BL