

# Tax Relief Incentives

## Boost your investment with Government Tax Relief:

- ✂ SEIS (Seed Enterprise Investment Scheme): Eligible taxpayers can apply for **50% Income Tax relief** on the amount invested.
- ✂ EIS (Enterprise Investment Scheme): Eligible taxpayers can apply for **30% Income Tax relief** on the amount invested once SEIS limits are met.

## How it Works using SEIS as an example:

50% tax relief on the amount invested

**£5,000 x 50% = £2,500**

So provided you have at least £2,500 of UK Tax Liability to offset, your tax bill could be reduced by £2,500

This is just an example, you can claim tax relief of 50% on whatever amount you invest from £250 to £20,000

## When to Claim

You can claim the relief once you receive an official SEIS3 certificate which will be issued a few months after your shares have been issued.

This can be claimed in the same year, either reducing your current tax bill or triggering a refund, or you can elect to treat some of the investment as a carry back offsetting the tax you paid in the previous year.

*\* Advance assurance being sought from HMRC.*

*\*\* Please consult a financial advisor for further advice*

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## Other Notes for Consideration:

- **Capital Gains Tax (CGT) exemption:** Gains on SEIS shares are tax-free if held for 3 years and relief conditions met.
- **Loss relief:** If shares are disposed at a loss, loss can be offset against income or capital gains (net of income tax relief).
- **Investor must hold shares for at least 3 years and while company remains qualifying to retain full relief.**
- **Company fundraising cap:** max £150,000 via SEIS.
- **Investor cap:** £100,000 investment limit per tax year.
- **SEIS is for UK taxpayers only**