

New Rules to Qualify for EIS Tax Relief

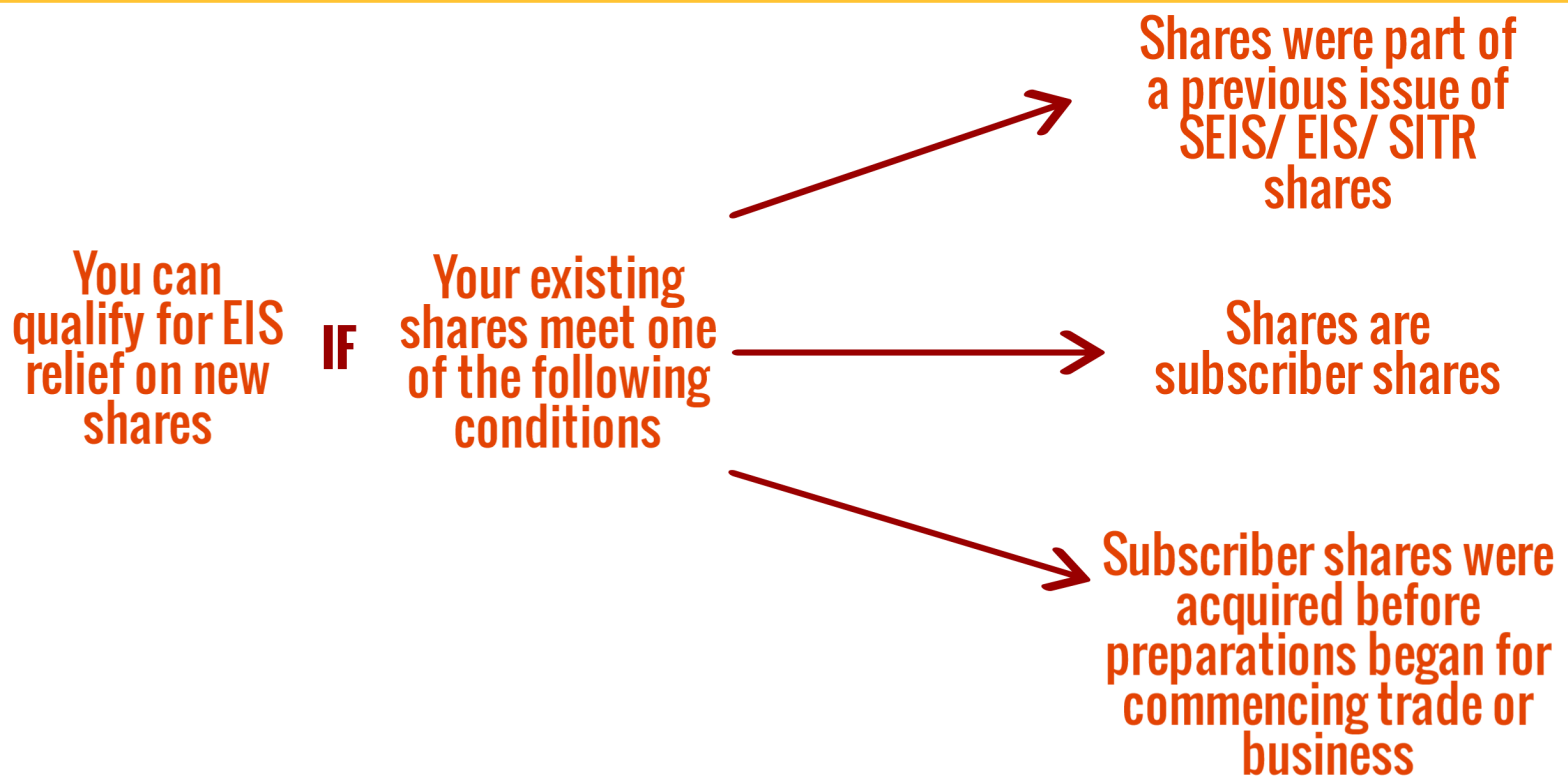
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Existing Shareholder Requirements



This is part of a series of infographics presenting 6 new rules for EIS.

To qualify for EIS relief on new shares, existing share holders must meet one of three conditions outlined below.



Any other shares held = non qualifying individual

Get in touch with Neil Norman on 0131 558 5800 for more information

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CHARTERED ACCOUNTANTS

The legislation detailing the new rules has not come into force yet, but it is unlikely to materially change at this stage. Information correct as of 12 November 2015

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