

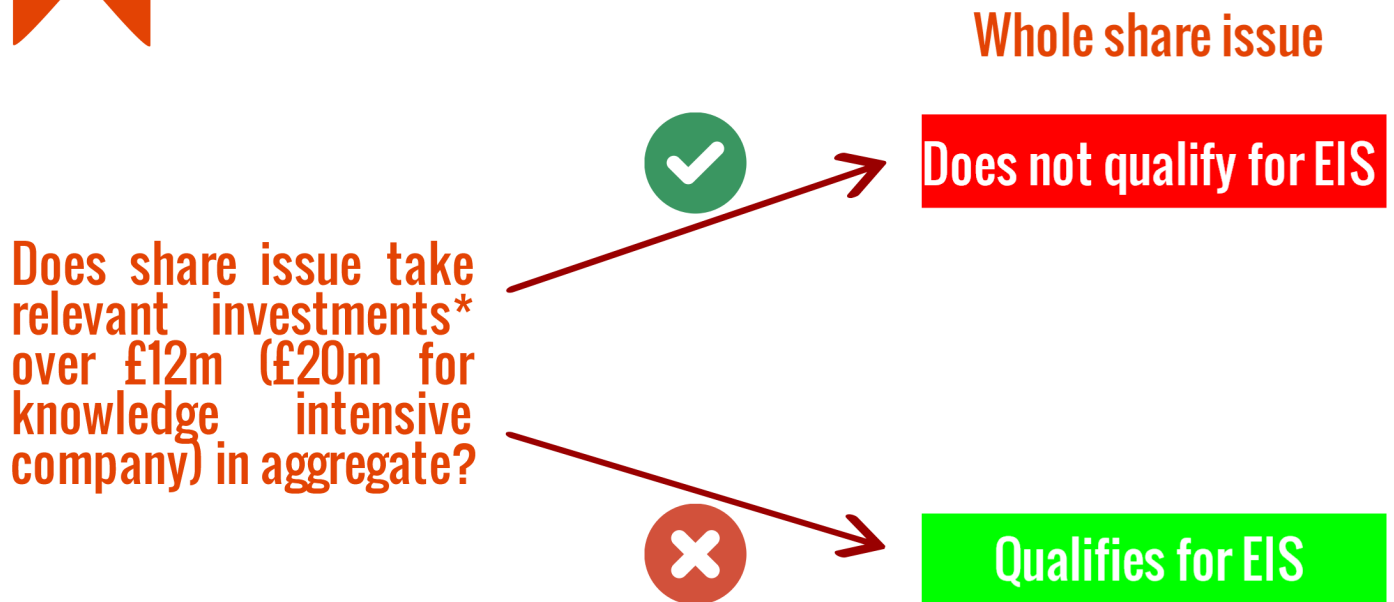
# New Rules to Qualify for EIS Tax Relief

#5

## Maximum Investment at Issue Date



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



\*Relevant investment includes:

- SEIS, EIS, SITR and/or VCT Investments in a company
- Any SEIS, EIS, SITR and/or VCT investments in 51% subsidiary of issuing company
- SEIS, EIS, SITR and/or VCT Investment made into a trade that was transferred to the issuing company after share issue

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

**Chiene+Tait**  
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

@chieneandtait | @CT\_entrepreneur | www.chiene.co.uk