

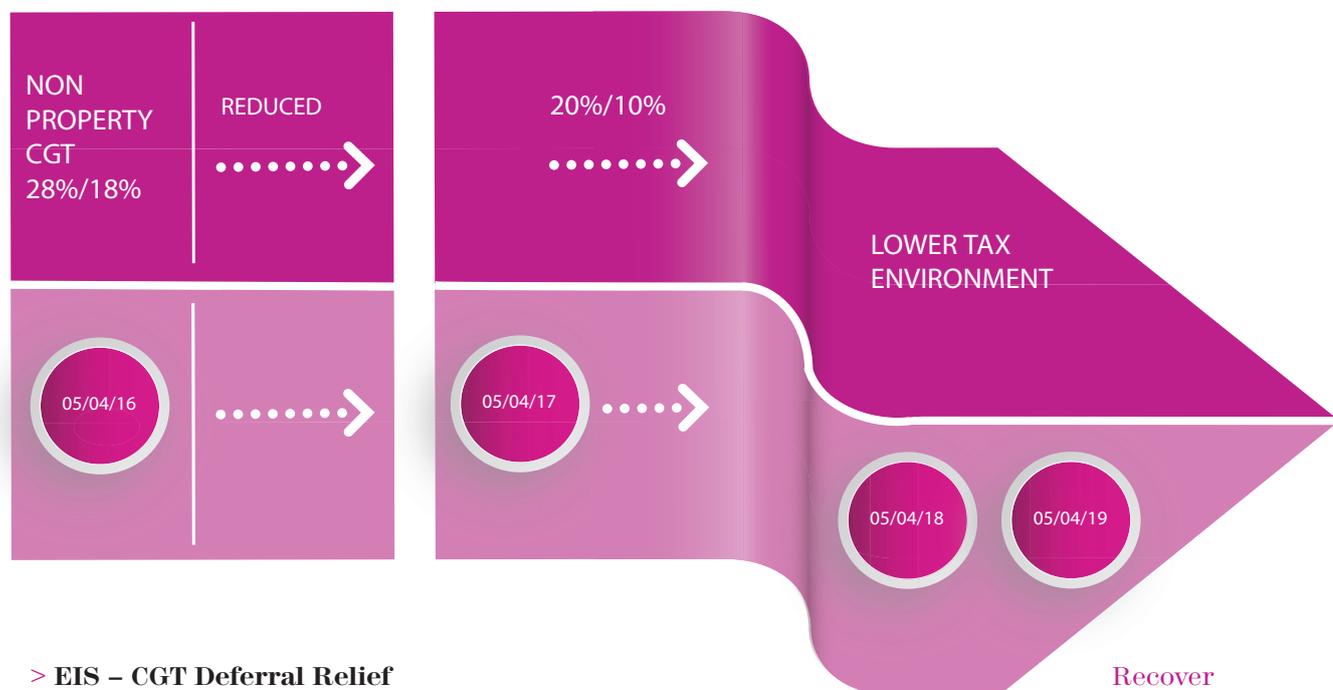
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CGT Deferral relief

The 2016 Capital Gains Tax (CGT) rates drop has created an opportunity to defer CGT into a lower tax environment. Investing in an Enterprise Investment Scheme (EIS) or Seed Enterprise Investment Scheme (SEIS) enables the recovery of CGT paid at the higher rate in the tax year 2015/16 to the lower tax rate charged in 2018.

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> EIS – CGT Deferral Relief

> Opportunity to defer chargeable gains from up to 3 calendar years

> SEIS – CGT Deferral Relief

> Applies to gains during 2016/17 or 2017/18

Recover

> CGT in 2015/16 tax year - 8%

> And tail end of 2014/15 tax year



VENTURES
Kuber
Opening the door to EIS investment

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The final point is that investments held for 2 qualifying years in an EIS arrangement are free of IHT therefore saving the client's beneficiaries an estimated £34,000.

An Enterprise Investment Scheme (EIS) is a higher risk investment plan designed to invest into qualifying unlisted shares in UK based companies which has 5 main tax benefits:

1. Income tax rebate of 30% against all income tax sources paid in the current and the previous fiscal tax year.

2. Ability to defer a capital gain

3. After 2 years all qualifying investments that are held become exempt from IHT, provided they continue to be held at the time of death

4. Should investments underperform then they can qualify for loss relief

5. When the investments mature they are free of income and capital gains tax when an income tax rebate has been claimed at the outs

Important Notice

Please read the following information carefully as a professional adviser.

The information contained in this flyer is for discussion purposes only for professional advisers and their clients, it is not for Retail Clients. The example provided in this flyer is for illustrative purposes only and should not be relied on when taking or advising on any investment decision.

EIS/SEIS/BPR Funds are not suitable for all investors as the underlying investments are often illiquid and therefore high risk. Investors may not receive back some or all of their initial investment. Advice should always be sought from a professional adviser prior to investing.

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