

## Entrepreneurs Enterprise Investment Scheme



Qualification under the Enterprise Investment Scheme (“EIS”) provides an added incentive for an prospective investor to invest in a company. An investor can take advantage of income tax and capital gains tax reliefs relating to the size of their investment. The conditions that a company must satisfy to qualify under the EIS are detailed and numerous.

Nabarro can assist you with obtaining comfort from HMRC that your company should qualify under the EIS before any investment – an Advance Assurance Application – something that investors will be keen to see and, after an investment, with submitting the required form EIS1 to gain confirmation from HMRC that the company does qualify under the EIS.

Product	Fee*
HMRC Advance Assurance Application (for clearance that the company should qualify under EIS) consisting of: <ul style="list-style-type: none"> <li>Assessing whether the company qualifies under the EIS</li> <li>Completing and returning the form EIS(AA) to HMRC</li> <li>Compiling supporting documentation</li> </ul>	£2,000
HMRC EIS1 submission consisting of: <ul style="list-style-type: none"> <li>Assessing whether the company qualifies under the EIS (or in the case of us having submitted a form EIS(AA) whether it still qualifies)</li> <li>Completing and returning the form EIS1 to HMRC</li> <li>Compiling supporting documentation</li> </ul>	£1,000 (if we have previously submitted an Advance Assurance Application) or £2,500 otherwise

\*All fees quoted above exclude VAT and disbursements.



N A B A R R O  
CLARITY MATTERS

## CONTACT

Please talk to your usual Nabarro contact or

Nick Burt, Partner

T +44 (0)20 7524 6338 n.burt@nabarro.com

For further information visit:  
[www.nabarro.com](http://www.nabarro.com)

### London

Lacon House 84 Theobald's Road  
London WC1X 8RW

T +44 (0)20 7524 6000

### Sheffield

1 South Quay Victoria Quays  
Sheffield S2 5SY

T +44 (0)114 279 4000

### Brussels

209A Avenue Louise 1050 Brussels  
Belgium

T +32 2 626 0740

### Singapore

50 Raffles Place  
22-01 Singapore Land Tower  
Singapore 048623

T +65 6645 3280

Alliance firms:

**France** August & Debouzy

**Gilles August**

T +33 (0)1 45 61 51 80

[www.august-debouzy.com](http://www.august-debouzy.com)

**Germany** GSK Stockmann + Kollegen

**Rainer Stockmann**

T +49 (30) 20 39 07 - 0

[www.gsk.de](http://www.gsk.de)

**Italy** Nunziante Magrone

**Gianmatteo Nunziante**

T +39 06 695181

[www.nunziantemagrone.it](http://www.nunziantemagrone.it)

Nabarro LLP

Registered office: Lacon House, 84 Theobald's Road, London, WC1X 8RW.

Nabarro LLP is a limited liability partnership registered in England and Wales (registered number OC334031). It is a law firm authorised and regulated by the Solicitors Regulation Authority. A list of members of Nabarro LLP and of the non-members who are designated as partners is open to inspection at the registered office. The term partner is used to refer to a member of Nabarro LLP or to an employee or consultant with equivalent standing and qualifications in one of Nabarro LLP's affiliated undertakings.

Detailed specialist advice should be obtained before taking or refraining from any action as a result of the comments made in this publication, which are only intended as a brief introduction to the particular subject. This information is correct on the date of publication.

© Nabarro LLP 2011