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EIS Advance Assurance

1 message

enterprise.centre@hmrc.gov.uk <enterprise.centre@hmrc.gov.uk>
To: louisa@headspaceaccountancy.co.uk

23 November 2020 at 09:44

**Our Ref** WMBC/IGR/ 2743926243 /VCRT**Your Ref**

Request for advance assurance – The Locks Inn Community Pub Ltd

Dear Sir/madam

Thank you for your correspondence dated 17 November 2020 requesting advance assurance. You've asked us to give you this assurance based on the details in your request.

This letter gives you the assurance below.

Enterprise Investment Scheme

We believe we'll be able to authorise the company to issue compliance certificates under Section 204(1) of the Income Tax Act (ITA) 2007. This is based on the information in your application. The compliance certificates would relate to the shares to be issued. You'll also need to send us an accurate and fully completed copy of form EIS1.

More information

We give this assurance based on the legislation which is in place on the date of this letter. If the legislation changes and takes effect on or before the date of any share issue, the assurances we've given may no longer apply.

We cannot guarantee that any particular subscriber will get relief under EIS. For more information about this, go to www.gov.uk and search for 'tax relief for investors'.

What happens next

When the company has issued the shares, you must complete a compliance statement. You should send it to the address at the top of this letter. You can find compliance statements on our website. Go to www.gov.uk and search for 'EIS'. Then select the first result and read the section 'How to apply'. We no longer accept old versions of compliance statements.

Please read the instructions on the form carefully and make sure you send it to us within the time limits.

You'll also find more information about the EIS in our Venture Capital Schemes Manual. Go to www.gov.uk and search for 'VCM14000' for the EIS.

Yours faithfully

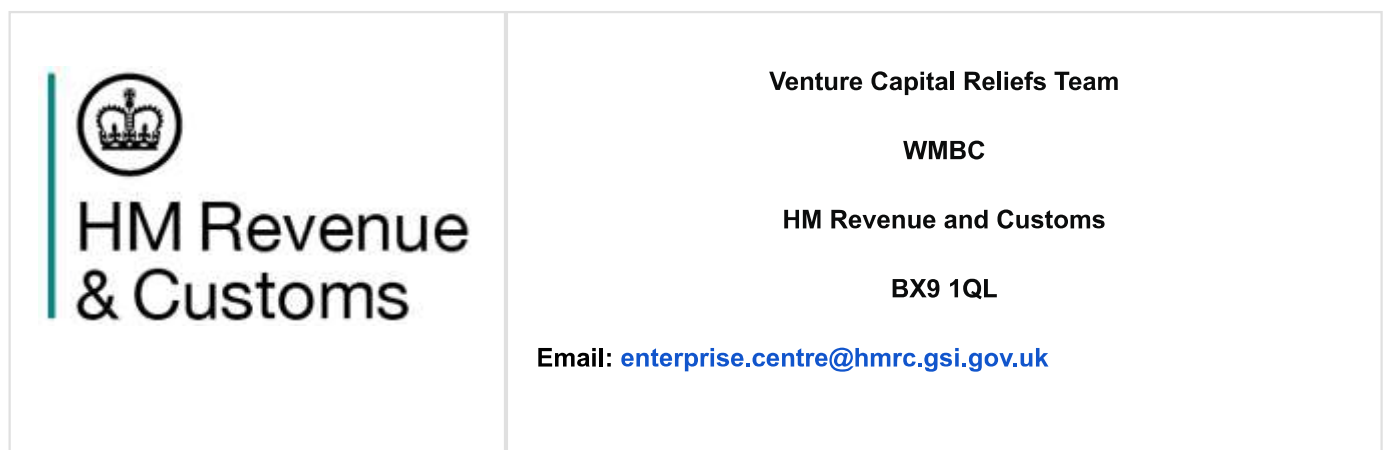
Venture Capital Reliefs Team

HM Revenue and Customs

Guidance notes

Please note that you will only receive this email copy. You will not receive a copy by post or pdf.

When responding by email please ensure all correspondence is sent to enterprise.centre@hmrc.gsi.gov.uk only. Other email accounts are not monitored.



If you receive a suspicious email, please forward to phishing@hmrc.gov.uk or refer to the GOV.UK site [Avoid and report internet scams and phishing - GOV.UK](#) for further information.

The forms and processes for the venture capital reliefs changed on 12th October 2018 to streamline the application process and improve customer service. Detailed information is published in the October Agent Update and in the Venture Capital Manual, both on www.gov.uk.

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