



To

Tax Reference number

HMRC office currently dealing with your affairs if not already dealt with at the SCEC

Where to send this form
 If your company is already dealt with by one of the Small Company Enterprise Centre (SCEC) offices, send the completed form and documents to that office.
 If this is your first advance assurance application, send it to:
Small Company Enterprise Centre (Admin)
 First floor
 Ferrers House
 Castle Meadows Road
 Nottingham, NG2 1BB

Name and address of company

Name
Address
Postcode

Company Registration Number

Date of incorporation *DD MM YYYY*

The company intends to issue ordinary shares which may attract tax relief under the EIS, and seeks an advance assurance relating to those shares. The company intends to raise approximately:
 £

The money raised by the shares will be used for

The following documents are attached:

Latest company accounts and and accounts of any subsidiary company

Details of all trading or other activities to be carried on by the company and any subsidiary and details of which company(ies) will use the money raised by the share issue

The latest draft of any prospectus or similar document (such as a business plan) to be issued to potential investors

An up-to-date copy of the Memorandum and Articles of Association with details of any changes to be made

Details of any subscription agreement or other side agreement to be entered into by the shareholders

Any other information relevant to this application (see Note 1 on page 2)

Declaration
 I confirm that the company expects to be able to complete the declaration on form EIS1 after the shares are issued.

Full name (use capital letters)

Capacity in which signed (director, company secretary or a person authorised to act on the company's behalf)

Signature

Date *DD MM YYYY*

Notes

1 The purpose of an advance assurance

Companies considering using the Enterprise Investment Scheme (EIS) may find it useful to have an advance assurance that HM Revenue & Customs (HMRC) will regard the shares to be issued as satisfying the requirements of the Scheme.

Before giving an assurance the HMRC officer considering the application will need to be satisfied that:

- the company can be expected to be a qualifying company ([VCM20500](#))
- the shares to be issued will be eligible shares ([VCM12010](#))
- the shares will be issued to raise money for a qualifying business activity ([VCM12070](#))
- the money raised is to be employed only by companies which satisfy the rules of the Scheme ([VCM12100](#)).

The VCM references above are to the relevant pages of the Venture Capital Schemes Manual, which is on our website, go to www.hmrc.gov.uk

If the company wishes to rely on an assurance, **the onus is on the company to provide all relevant information, drawing attention to any particular issues which the director(s) consider could mean that the company may not meet the requirements of the Scheme when the shares are issued.**

It is important that all information given is correct, as the HMRC officer considering the application will be relying on it. It is not part of considering the application to check the accuracy of the information.

Providing correct and complete information has been given, HMRC will normally be bound by any assurance given, even though this assurance is not statutory. But if it transpires, when the form EIS1 is submitted, that this was not the case, HMRC can and will refuse to accept that form.

There is a full explanation of the advance assurance procedure at [VCM21010-21040](#).

2 What an assurance does not cover

The advance assurance procedure does not cover the issue of relief to any particular subscriber. However, individuals considering investing can contact the Small Company Enterprise Centre for advice on whether or not they would be eligible for EIS reliefs on their subscriptions.