#### **Seed Enterprise Investment Scheme**

# Table 8.11: Number of companies raising funds, number of subscriptions and amounts raised, from 2012-13 to 2014-15<sup>1</sup>

Claims data received by September 2016<sup>2</sup>

Numbers: actual; Amounts: £ million

Year <sup>2</sup>	Companies raising funds for first time	All companies raising funds	Subscriptions <sup>3</sup>	Companies raising funds for first time	All companies raising funds
	Number	Number	Number	Amount	Amount
2012-13	1,170	1,170	7,815	86.8	86.8
2013-14 <sup>p</sup>	1,800	2,110	32,305	154.6	170.9
2014-15 <sup>p</sup>	1,805	2,290	32,245	152.1	175.2
All Years	4,775	** 4	72,365	393.5	432.9

Source: SEIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

- 1. Tax year ending 5 April.
- 2. Companies have a period of several years after shares are issued to submit an SEIS1 compliance statement. Claims received for 2015-16 are currently excluded.
- 3. The number of subscriptions is not equal to the number of investors as an individual can invest in more than one company.
- 4. The total is not given as companies may raise funds in more than one year.

#### **Enquiries**

Statistical enquiries should be addressed to: Neil Wilson, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/43,100 Parliament Street, London, SW1A 2BQ.Tel: 03000 589 093, E-mail: <a href="mailto:Vivienne.Opoku@hmrc.gsi.gov.uk">Vivienne.Opoku@hmrc.gsi.gov.uk</a>

For more general enquiries please refer to the HMRC website: www.hmrc.gov.uk

or contact the Venture Capital Helpline on 03000 588907 for general enquiries.



# Seed Enterprise Investment Scheme Table 8.12: Number of companies and amount of funds raised, by industry, from 2012-13 to 2014-15<sup>1</sup>

Claims data received by September 2016<sup>2</sup>

Numbers: actual; Amounts: £million

Industry <sup>3</sup>	2013-2014		2013-2014 <sup>r</sup>	2014-2015 <sup>p</sup>		
	Number	Amount	Number	Amount	Number	Amount
Agriculture, forestry and fishing	10	1.0	15	2.1	15	1.4
Hi Tech Companies <sup>4</sup>	395	27.1	715	57.4	785	59.6
Energy & Water Supply	35	3.0	55	5.9	55	4.4
Manufacturing	95	6.6	190	12.9	200	12.5
Construction	15	1.0	30	2.3	15	1.0
Distribution, restaurants and catering	165	12.6	250	20.8	225	16.8
Transport and communication	20	1.1	45	4.6	55	5.5
Business services	280	21.1	445	34.7	640	48.9
Recreational activities	120	10.8	280	25.0	245	21.3
Other services	40	2.5	80	5.3	55	3.7
Total	1,170	86.8	2,110	170.9	2,290	175.2

Source: SEIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

- 1. Tax year ending 5 April.
- 2. Companies have a period of several years after shares are issued to submit an SEIS1 compliance statement. Claims received for 2015-16 are currently excluded.
- 3.Trade Classification Numbers (TCNs) are used to identify the type of trade carried out by the company. It should be taken into account that the most recent TCN data available have been used and some companies could have changed their trade since submitting their SEIS1 forms.
- 4. Hi Tech Companies is not a category identified by the Trade Classification system. This category includes selected companies from other industry groups involved in activities such as research and development, chemicals and computer consultancy.

## **Enquiries**

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### **Seed Enterprise Investment Scheme**

# Table 8.13: Number of companies and amount of funds raised, by size of funds, from 2012-13 to 2014-15<sup>1</sup>

Claims data received by September 2016<sup>2</sup>

ze of funds raised per company 2012-13		2013-2014 <sup>r</sup>		2014-2015 <sup>p</sup>		
(Upper limit) £	Number	Amount	Number	Amount	Number	Amount
	actual	£million	actual	£million	actual	£million
10,000	105	0.6	180	1.1	200	1.3
25,000	170	3.2	280	5.4	310	5.9
50,000	230	8.8	390	15.8	495	19.7
100,000	320	25.8	480	38.2	525	41.0
150,000	350	48.4	780	110.4	760	107.2
Total	1,170	86.8	2,110	170.9	2,290	175.2

Source: SEIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

- 1. Tax year ending 5 April.
- 2. Companies have a period of several years after shares are issued to submit an SEIS1 compliance statement. Claims received for 2015-16 are currently excluded.
- 3. Companies must have raised no more than £150,000 in total from SEIS.

# **Enquiries**

Statistical enquiries should be addressed to: Neil Wilson, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/43,100 Parliament Street, London, SW1A 2BQ.Tel: 03000 589 093, E-mail: <a href="https://www.vivienne.open.gov.uk">vivienne.open.gov.uk</a>

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### **Seed Enterprise Investment Scheme**

# Table 8.14: Number of companies and amount of funds raised, by region, in 2012-13 and 2014-15<sup>1</sup>

Claims data received by September 2016<sup>2</sup>

Numbers: actual; Amounts: £million

Government Office Region <sup>3</sup>	2012-13		2013-2014 <sup>r</sup>		2014-2015 <sup>p</sup>	
	Number	Amount	Number	Amount	Number	Amount
England	1,105	82.6	1,970	160.1	2,135	163.8
- North East	20	1.1	40	2.1	40	2.0
- North West	85	5.8	120	9.5	125	9.1
- Yorkshire & the Humber	30	2.0	35	2.5	50	3.2
- East Midlands	55	4.4	85	6.0	60	4.3
- West Midlands	55	3.6	90	6.7	100	7.9
- South West	85	5.7	150	10.9	150	10.5
- East of England	105	7.1	145	10.2	180	13.8
- London	460	37.4	905	79.0	1,000	77.4
- South East	215	15.5	395	33.3	440	35.6
Wales	10	0.5	45	3.8	55	4.6
Scotland	45	3.1	70	4.8	65	4.4
Northern Ireland	10	0.6	25	1.9	30	2.3
Channel Islands / Isle of Man			5	0.4	*	*
United Kingdom	1,170	86.8	2,110	170.9	2,285	175.2

Source: SEIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

- 1. Tax year ending 5 April.
- 2. Companies have a period of several years after shares are issued to submit an SEIS1 compliance statement. Claims received for 2015-16 are currently excluded.
- 3. The regional breakdown is based on the registered address of the company, which may differ from the region in which the investment took place. For more information on GOR codes see <a href="https://www.ons.gov.uk">www.ons.gov.uk</a>

### **Enquiries**

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For more general enquiries please refer to the HMRC website: www.hmrc.gov.uk

or contact the Venture Capital Helpline on 0115 974 1250 for general enquiries.



<sup>\*</sup> Values less than 5 are suppressed

### **Seed Enterprise Investment scheme**

Table 8.15: Income tax relief, distribution of investors and amount of investment on which relief was claimed from 2012-13 to 2014-15  $^{\rm 1}$ 

Size of investment in year <sup>2</sup>	2013-14		2013-2014 <sup>r</sup>	2014-2015 <sup>p</sup>		
(Upper limit) £	Investors	Amount of investment	Investors	Amount of investment	Investors	Amount of investment
	actual	£m	actual	£m	actual	£m
500	285	0.1	620	0.2	725	0.2
1,000	195	0.2	445	0.4	555	0.5
2,500	355	0.7	645	1.2	735	1.3
5,000	650	2.8	1,080	4.6	1,115	4.7
10,000	1,000	8.6	1,405	12.1	1,590	13.5
15,000	555	7.3	765	9.9	770	10.1
20,000	445	8.4	570	10.6	610	11.4
25,000	395	9.4	505	12.0	470	11.2
50,000	960	37.3	1,110	42.5	1,010	38.5
75,000	280	17.9	305	19.2	295	18.9
100,000	400	38.7	350	33.4	275	26.4
Total	5,520	131.3	7,795	146.1	8,150	136.6

Source: Self Assessment Returns

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

Total figures provided in this table are not directly comparable with the figures in Table 8.11. For more information please refer to the commentary note.

- 1. Tax year ending 5 April.
- 2. The maximum total investment eligible for income tax relief under SEIS is £100,000 per year.

# **Enquiries**

Statistical enquiries should be addressed to: Neil Wilson, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/43,100 Parliament Street, London, SW1A 2BQ.Tel: 03000 589 093, E-mail: <a href="https://www.uiseneugo.com/wilson/wilso

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