

Enterprise investment scheme

Table 8.5: Income tax relief; distribution of investors and amount of investment on which relief claimed from 2009-10¹ to 2011-12

Percentages

| Size of investment in year ² (Upper limit) £ | 2009-10 | | 2010-11 | | 2011-12 | |
|--|------------|-------------------------|------------|-------------------------|------------|-------------------------|
| | Investors | Amount of investment | Investors | Amount of investment | Investors | Amount of investment |
| 500 | 3 | - | 3 | - | 3 | - |
| 1,000 | 5 | - | 5 | - | 4 | - |
| 2,500 | 10 | - | 10 | 1 | 7 | - |
| 5,000 | 13 | 1 | 13 | 2 | 10 | 1 |
| 10,000 | 15 | 3 | 15 | 4 | 13 | 2 |
| 15,000 | 9 | 3 | 9 | 3 | 7 | 2 |
| 20,000 | 7 | 3 | 7 | 4 | 7 | 3 |
| 25,000 | 7 | 4 | 7 | 5 | 8 | 4 |
| 50,000 | 15 | 15 | 15 | 16 | 18 | 15 |
| 75,000 | 5 | 8 | 5 | 10 | 6 | 9 |
| 100,000 | 4 | 11 | 4 | 10 | 6 | 12 |
| 150,000 | 3 | 11 | 3 | 11 | 4 | 11 |
| 200,000 | 2 | 8 | 1 | 8 | 2 | 9 |
| 250,000 | 1 | 7 | 1 | 5 | 1 | 7 |
| 300,000 | 1 | 5 | 1 | 4 | 1 | 5 |
| 350,000 | - | 4 | - | 3 | 1 | 4 |
| 400,000 | - | 2 | - | 2 | - | 4 |
| 450,000 | - | 2 | - | 2 | - | 2 |
| 500,000 | 1 | 11 | 1 | 10 | 1 | 12 |
| Total³ | 100 | 100 | 100 | 100 | 100 | 100 |

Source: Self Assessment Returns

1. Tax year ending 5 April.

2. The maximum investment eligible for income tax relief was £500,000 from 2008-09.

3. Totals may not add up to 100% due to rounding.

- Less than 1%.



Enquiries

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For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

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The next update of these tables, with information for 2012-13, will be published in December 2014.