

Enterprise Investment Scheme

Table 8.1: Number of companies raising funds, number of subscriptions and amounts raised from 1993-94 to 2014-15¹

Claims data received by September 2016²

Numbers: actual; Amounts: £ million

Year ²	Companies raising funds for first time	All companies raising funds	Subscriptions ³	Companies raising funds for first time	All companies raising funds
	Number	Number	Number	Amount	Amount
1993-94	75	75	480	3.9	3.9
1994-95	400	425	4,970	39.0	41.4
1995-96	440	550	5,140	45.5	52.9
1996-97	475	650	11,820	73.4	94.3
1997-98	530	725	11,410	85.1	113.4
1998-99	1,035	1,265	15,330	237.8	294.0
1999-00	1,640	2,105	29,340	462.6	613.7
2000-01	2,380	3,315	45,780	668.5	1,065.2
2001-02	1,685	2,855	25,480	418.9	760.9
2002-03	1,340	2,455	27,635	372.2	667.3
2003-04	1,150	2,175	28,125	334.1	627.2
2004-05	1,210	2,190	32,360	325.4	606.4
2005-06	1,155	2,140	31,540	305.6	647.9
2006-07	1,150	2,170	39,700	376.6	732.7
2007-08	1,130	2,205	37,135	365.9	707.3
2008-09	940	1,920	23,555	288.4	517.8
2009-10	995	1,975	25,970	363.5	622.8
2010-11	1,070	2,025	32,430	311.9	548.8
2011-12	1,565	2,680	88,850	691.7	1,033.4
2012-13	1,195	2,475	64,105	576.8	1,033.4
2013-14	1,405	2,840	124,900	897.2	1,591.2
2014-15	1,660	3,265	145,765	1,022.3	1,815.9
All Years	24,620	** 4	851,820	8,266.1	14,191.9

Source: EIS1 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 EIS1 compliance statement. Therefore data for 2014-15 is provisional and subject to change due to claims not yet received, whereas 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: Vivienne.Opoku@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

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

The next update of these tables will be published in April 2017.



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Table 8.2: Number of companies and amount of funds raised, by industry TCN, from 2012-13¹ to 2014-15^P

Claims data received by September 2016²

Numbers: actual; Amounts: £million

Industry	2012-2013		2013-2014 ^f		2014-2015 ^P	
	Number	Amount	Number	Amount	Number	Amount
Agriculture, forestry and fishing	15	5.5	15	8.7	10	4.8
Hi Tech Companies ³	705	196.8	835	299.9	980	349.0
Energy & Water Supply	110	210.2	190	390.5	195	356.5
Manufacturing	285	80.1	315	100.0	315	100.8
Construction	25	7.2	40	16.1	30	23.2
Distribution, restaurants and catering	335	138.8	385	157.1	375	146.9
Transport and communication	50	16.5	55	22.8	55	26.1
Business services	615	199.9	670	381.1	955	604.7
Recreational activities	225	147.6	235	176.6	220	152.7
Other services	95	30.9	95	38.4	120	51.1
Total	2,475	1,033.4	2,840	1,591.2	3,265 #	1,815.9

Source: EIS1 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 EIS1 compliance statement. Therefore data for 2014-15 is provisional and subject to change due to claims not yet received, whereas claims received for 2015-16 are currently excluded.

3. 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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The next update of these tables, will be published in October 2017.



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Table 8.3: Number of companies and amount of funds raised, by size of funds, from 2012-13¹ to 2014-15^P

Claims data received by September 2016²

Size of funds raised per company (Upper limit) £	2012-2013		2013-2014 ^f		2014-2015 ^P	
	Number	Amount	Number	Amount	Number	Amount
	actual	£m	actual	£m	actual	£m
10,000	175	0.8	150	0.9	150	0.8
25,000	190	3.7	175	3.3	220	4.2
50,000	305	11.8	305	12.1	345	13.7
100,000	385	30.0	405	31.9	485	37.3
150,000	260	32.9	275	34.7	300	38.6
200,000	185	32.8	210	37.8	245	43.3
250,000	145	33.0	160	36.4	190	43.0
300,000	90	24.7	140	38.6	155	43.6
350,000	95	30.1	115	37.9	100	32.7
400,000	65	25.0	85	32.1	95	35.1
450,000	40	18.1	60	26.5	80	33.8
500,000	60	27.8	60	28.1	80	37.9
750,000	145	88.4	185	113.5	210	129.7
1,000,000	95	84.0	115	101.2	150	132.1
1,250,000	60	69.8	80	91.1	70	77.7
1,500,000	30	40.7	45	63.7	70	94.0
1,750,000	20	31.0	30	47.4	35	56.4
2,000,000	20	33.9	25	45.7	45	81.6
3,000,000	40	100.1	65	158.5	90	221.0
4,000,000	25	80.6	55	197.6	55	193.8
5,000,000	50	234.4	95	452.3	100	465.7
Total	2,475	1,033.4	2,840	1,591.2	3,265	1,815.9

Source: EIS1 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 EIS1 compliance statement. Claims received for 2015-16 are currently excluded.

3. From July 2007 to April 2012, companies must have raised no more than £2 million in total from Venture Capital schemes. From April 2012 companies can raise up to £5m.

Enquiries

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The next update of these tables, will be published in October 2017.



Enterprise Investment Scheme

Table 8.4: Number of companies and amount of funds raised, by region, 2012-13¹ to 2014-15^P

Claims data received by September 2016²

Numbers: actual; Amounts: £million

Government Office Region ³	2012-2013		2013-2014 ^f		2014-2015 ^P	
	Number	Amount	Number	Amount	Number	Amount
England	2,215	943.5	2,595	1,510.4	2,955	1,687.9
- North East	60	14.2	55	19.0	55	15.9
- North West	145	45.2	175	61.3	195	92.4
- Yorkshire & the Humber	65	8.9	60	17.5	75	21.1
- East Midlands	90	39.1	125	54.0	105	47.8
- West Midlands	105	29.1	125	47.4	145	43.9
- South West	180	48.3	200	88.0	215	111.5
- East of England	215	74.9	230	128.8	250	169.4
- London	915	461.6	1,115	732.3	1,330	853.6
- South East	440	222.3	515	362.1	585	332.2
Wales	60	22.2	65	22.5	60	24.3
Scotland	155	49.1	140	41.5	195	78.7
Northern Ireland	40	16.8	35	15.3	50	21.9
Channel Islands / Isle of Man	5	1.8	5	1.0	5	2.3
United Kingdom	2,475	1,033.4	2,835	1,590.6	3,260	1,815.1

Source: EIS1 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 EIS1 compliance statement. Claims received for 2014-15 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 www.ons.gov.uk

Enquiries

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Table 8.5: Income tax relief, distribution of investors and amount of investment on which relief was claimed from 2012-13¹ to 2014-15^P

Size of investment in year ² (Upper limit) £	2012-2013		2013-2014 ^f		2014-2015 ^P	
	Number of investors	Amount of investment	Number of investors	Amount of investment	Number of investors	Amount of investment
	actual	£m	actual	£m	actual	£m
500	1,205	0.4	1,890	0.5	1,830	0.5
1,000	955	0.8	1,330	1.2	1,415	1.2
2,500	1,625	3.0	1,945	3.5	2,100	3.8
5,000	2,030	8.4	2,630	10.7	2,835	11.5
10,000	2,745	22.9	3,645	30.2	4,010	32.8
15,000	1,805	23.0	2,360	30.2	2,485	31.7
20,000	1,605	29.4	1,950	35.7	2,020	36.8
25,000	1,505	35.4	2,040	47.8	1,945	45.5
50,000	3,710	142.9	4,685	178.0	4,750	179.2
75,000	1,365	84.5	1,865	115.3	1,775	109.7
100,000	1,140	104.3	1,455	132.8	1,350	122.2
150,000	830	102.8	1,140	141.8	1,105	136.3
200,000	465	82.5	585	103.5	590	104.3
250,000	235	54.1	345	78.5	295	67.0
300,000	170	47.5	200	54.7	235	65.2
350,000	80	26.7	145	47.0	120	38.6
400,000	65	24.9	105	40.2	105	40.3
450,000	50	20.5	70	29.7	65	27.3
500,000	50	23.2	90	42.8	70	34.3
750,000	90	55.6	160	97.5	150	90.3
1,000,000	110	102.8	190	177.4	135	127.7
Total	21,835	995.6	28,830	1,399.2	29,380	1,306.1

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 8.1. For more information please refer to the commentary note.

1. Tax year ending 5 April.

2. From 2008-09 to 2011-12 the maximum investment eligible for income tax relief under EIS was £500,000 per year. From 2012-13 the maximum has been changed to £1m per year.

Enquiries

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