

SEIS CGT Freedom

No Capital Gains Tax (CGT) is payable on disposal of shares held for three years, provided the SEIS initial income tax relief was given and not withdrawn on those shares

Example

Initial Investment	£10,000
Less income tax relief @ 50%	(£5,000)
Net cash outlay for investment	£5,000
Realised value of investment after 3 years (for illustration purposes)	£16,000
Total return	£11,000
Tax free profit being gain of £6,000 and income tax relief of £5,000	