

# EII TAX RELIEF INVESTMENT OPTIONS 2022



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## Investment strategy

- Established companies with a 3-5 year **strong trading record**.
- Capable and experienced **management team**.
- Companies involved in **growth sectors** and/or with **growth potential**.
- Positive net asset value and **low gearing** levels.
- **Ability to repay** investment typically between 4 to 7 years.

Tax Relief	Minimum Investment	Maximum Investment	Investment Closes	Proposed Exit Date
40% (payable in year of investment)	€10,000	€250,000	22 <sup>nd</sup> Dec 2022	January 2027

- Up to **40% tax relief** available.
  - Tax relief is obtained for the year the investment is made, i.e. for an investment made in 2022, the investor will get 40% relief in his/her 2022 tax return (usually filed in 2023)
- All income tax relief – **includes unearned income (rents, dividends, pensions, ARF distributions etc.)**
- Tax Relief on **up to €250,000 investment** per annum.
- Qualifying individual - tax resident & paying income tax in Ireland.

**A.**

## Davy / BDO



- BES Funds
- Joint Venture with **BDO & Davy**
- Minimum Investment €10,000
- Maximum Investment €250,000
- Once off entry fee: 3%
- Tax Relief on:
  - PAYE
  - Rental Income
  - ARF Income
- Relief Available
  - 40% in Year 1
- Minimum 4 Year Investment Term from 2023
- High Risk Investment

\*subject to certain criteria being met



**B.**

## BVP



- BVP Investments
- Minimum Investment €10,000
- Maximum Investment €250,000
- Once off entry fee: 3%
- Tax Relief on:
  - PAYE
  - Rental Income
  - ARF Income
- Relief Available
  - 40% in Year 1
- Minimum 4 Year Investment Term from 2023
- High Risk Investment

\*subject to certain criteria being met



BVP Investments Limited t/a Business Venture Partners (“BVP”)

- Proven experience in selecting and managing **high quality** investment opportunities.
- Access to a portfolio of companies and **renewable energy** projects that will **diversify** your investment portfolio.
- BVP manages funds totalling **€50 million** for BES/EII investors.
- Targeted return for the Fund is **15% per annum** (including the tax relief at the marginal rate).



BDO / Davy EIS managed by BES Management DAC

- Successfully raised 11 EII Scheme Funds over the past 11 years;
- Prior to the introduction in 2011 of the EII Scheme, successfully raised 19 BES Funds in the period 1995 to 2010.
- Funds are managed by a **professional** and **experienced** management team.
- Raised over **€215 million** which is invested in over 193 Irish companies



Important Information





1. This is a medium to long-term investment (minimum of four years from date of investment of the funds) and there is no early exit mechanism.
2. If you invest in this Fund you may lose some of all of the money you invest.
3. There is no guarantee that the Fund will achieve its investment objectives.
4. Investors are exposed to the performance of the small and medium sized companies in which the Fund will invest.
5. Income tax relief which is available in two tranches may not be granted or may be withdrawn if the conditions of the legislation are not satisfied by the Manager, the Fund, Investment Companies and/or Qualifying Investors.
6. The Manager may not succeed in finding suitable companies and/or fully investing the Fund which may result in a return of uninvested funds and a reduction or recovery of the income tax relief already claimed or potentially available to Investors.
7. You may not have sufficient income taxable at the higher rate so that part or all of the income tax relief on of the investment amount, if obtained, could be obtained at a lower rate than the higher rate then applying.
8. A once off fee of 3% of the investment amount will be payable by the Investors to the Managed of the fund at the time of the investment. This fee does not qualify for tax relief.

## Please note

- This is a **medium to long term investment** and there is no early exit mechanism.
- The EII investment fund is a **High Risk** investment product.
- While you receive tax relief at 40% you run the risk that you may not get a return of the balance of your fund if the underlying company/companies invested in do not perform as expected.



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# Important Information (Cont'd)



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**Warning: Past Performance is not a reliable guide to future performance. The value of your investment may go down as well as up.**

**EII Investment Schemes are High Risk Investments with no guarantee on the return of your funds.**