

From: steve.finch@hmrc.gov.uk on behalf of enterprise.centre@hmrc.gov.uk
Sent: 25 June 2021 12:56
To: Fiona Thoburn
Subject: SEIS Advance Assurance



Our Ref WMBC/IGR/1265625372/VCRT
Your Ref

Request for advance assurance – My Healthy Kick Ltd

Dear Madam,

Thank you for your correspondence dated 18 June 2021 requesting advance assurance. You've asked us to give you this assurance based on the details in your request.

This letter gives you the assurance below.

Seed Enterprise Investment Scheme (SEIS)

We believe we'll be able to authorise the company to issue compliance certificates under Section 257EC(1) of the Income Tax Act (ITA) 2007. This is based on the information in your application. The compliance certificates would relate to the shares to be issued. You'll also need to send us an accurate and fully completed copy of form SEIS1.

More information

We give this assurance based on the legislation which is in place on the date of this letter. If the legislation changes and takes effect on or before the date of any share issue, the assurances we've given may no longer apply.

We cannot guarantee that any particular subscriber will get relief under SEIS. For more information about this, go to **www.gov.uk** and search for 'tax relief for investors'.

What happens next

When the company has issued the shares, you must complete a compliance statement. You should send it to the address at the top of this letter. You can find compliance statements on our website. Go to **www.gov.uk** and search for 'SEIS'. Then select the first result and read the section 'How to apply'. We no longer accept old versions of compliance statements.

Please read the instructions on the form carefully and make sure you send it to us within the time limits.

You'll also find more information about the SEIS in our Venture Capital Schemes Manual. Go to **www.gov.uk** and search for 'VCM35000' for the SEIS.

Guidance notes

Please note that you will only receive this email copy. You will not receive a copy by post or pdf.

Yours faithfully

Venture Capital Reliefs Team
HM Revenue and Customs

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