

Form EII 1A

RELIEF FOR INVESTMENT IN CORPORATE TRADES

Claim for Additional Relief
under Section 489(2)(b) Taxes Consolidation Act 1997



Relief may be allowed in respect of a further eleven forty-firsts¹ or ten fortieths² of the amount subscribed for qualifying investments at this stage if

- (a) (i) the employment relevant number exceeds the employment threshold number, and
(ii) the relevant amount exceeds the threshold amount by at least the total emoluments of one qualifying employee in the year of assessment in which the relevant period ends.

Or

- (b) the amount of expenditure on research and development incurred by the qualifying company in the specified relevant period ending in the year of assessment preceding the year of assessment in which, in relation to the subscription of eligible shares, a three year relevant period ends, exceeds the amount of expenditure on research and development incurred by the qualifying company in the specified relevant period ending in the year of assessment preceding the year of assessment in which the subscription for eligible shares was made.

¹ In respect of amounts subscribed on or before 31 December 2014.

² In respect of amounts subscribed after 31 December 2014.

Corporation Tax Reference Number

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Remember to quote this number in all correspondence or when calling at your Revenue office.

This form when completed in full should be sent to:

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

Alternatively, it can be sent electronically to: eiadmin@revenue.ie

Office of the Revenue Commissioners,
Incentives and Financial Services,
Stamping Building,
Dublin Castle,
Dublin 2,
D02 HW86.

Applicants should note that incomplete applications may not be processed but may be returned to the applicant for completion. Applications which do not include the required supporting documentation will be treated as an incomplete application and will be returned.

Please complete in CAPITAL letters

Name of Company

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Date of Incorporation

D	D	M	M	Y	Y	Y	Y

Date of commencement of relevant trading activities

D	D	M	M	Y	Y	Y	Y

Employer's Registration Number

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(Please quote the reference number and name, if different, under which the trading company returns PAYE/ PRSI on behalf of its employees)

NOTES:

1. A claim for additional relief by an individual in respect of a subscription for eligible shares in a qualifying company cannot be allowed unless a certificate of relief has been issued by the company on form EII 3A. Such a certificate cannot be issued until the company has been authorised to do so by the Inspector of Taxes on form EII 2A. To obtain the authority to issue a certificate a company must give the information required by this form (EII 1A), complete the declaration and send it to:

Office of Revenue Commissioners,
Incentives and Financial Services,
Stamping Building,
Dublin Castle,
Dublin 2,
D02 HW86.
2. Where eligible shares have been issued on different dates, a separate EII 1A must be completed in respect of each issue.
3. Everything to be done by a company under the Taxes Acts is to be done through the secretary or person acting as the secretary of the company (see Section 1044(2) Taxes Consolidation Act 1997).
4. In completing this form applications should consult with the definitions document (IT15A) on **www.revenue.ie** which contains guidance on the statutory definition of terms used or consult Part 16, Taxes Consolidation Act 1997.
5. Your attention is drawn to the fact that:
 - (a) Under EU cumulation of State-aid rules, full details of a beneficiary company of a State-aid in the form of Employment and Investment Incentive (EII):
 - must be notified to the European Commission;
 - will be published on the Revenue website and on the European Commission website;
 - may be made available to other State bodies with the responsibility for the administration of other State-aided schemes.
 - (b) The granting of EII relief may have effects on future applications by the company for further State-aid schemes.
6. Any queries regarding EU cumulation of State-aid rules will not be dealt with by Revenue. Such queries should be addressed to the State body responsible for administration of the State-aid in question.

Before completing this form please refer to the notes on page 2 of this form.

Applicants should note that incomplete applications may not be processed but may be returned to the applicant for completion.

Please complete the following checklist in respect of the company making the application by selecting **Y** or **N** in the answer box.

If the question does not apply **DO NOT LEAVE THE ANSWER BOX BLANK**. Select **N/A** in the answer box.

Where necessary insert notes into the notes column, or in the additional space provided at the back of this form.

PART 1 Qualifying Company and use of funds raised

Question	ANSWER Select "Y" or "N" or "N/A" as appropriate			Notes
	Y	N	N/A	
1 Throughout the three year relevant period did the company continue to be a qualifying company?				
2 Did any of the investors receive value from the company in the relevant period? If yes, please give details of this value				
3 Did any investors redeem their shares during the relevant period? If yes, please give details of this value				
4 Were the funds raised used for the following:				
A Relevant Trading Activities				
B Qualifying R&D				
C The creation and maintenance of employment				
5 Was the money raised through the share issue used by the claimant company for the purposes of No. 4 above?				
6 Was the money raised through the share issue used by a subsidiary of the claimant company for the purposes of No. 4 above?				

PART 2 Criteria for additional relief

7	What was the date of share issue?	
8	What was the EII 2 number for this share issue?	

Please complete either Question 9 or Question 10 below

9	Increase in Employment				
A	What was the total amount of emoluments paid to qualifying employees ¹ in the year before the shares were issued?	Euro €	B	What was the total amount of the emoluments paid to qualifying employees in the year the three year relevant period ended?	Euro €
	What was the Employment Threshold number ² ?			What was the Employment Relevant Number ³ ?	
10	Increase in qualifying R&D spend				
A	What was the company's spend on Research and Development in the accounting period ending in the year before the share issue?	Euro €	B	What was the company's spend on Research and Development in the accounting period ending in the year before the three year relevant period ended?	Euro €

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- 1 'Qualifying employee', in relation to a qualifying company, means an employee (within the meaning of section 983), other than a director, of that company—
- who throughout his or her period of employment with that company is employed by that company for at least 30 hours duration per week, and
 - his or her employment is capable of lasting at least 12 months.
- 2 Employment threshold number means the total number of qualifying employees in receipt of emoluments from the qualifying company in the year of assessment immediately before the year in which the subscription for eligible shares was made (i.e. if the subscription is made in 2014 the employment threshold number will be based on the 2013 year of assessment).
- 3 Employment relevant number' means the total number of qualifying employees in receipt of emoluments from the qualifying company in the year of assessment in which, in relation to a subscription for eligible shares, a relevant three year period ends.

Declaration.

I declare that to the best of my knowledge and belief the information given in this form is correct, and that:

- (i) The company and any subsidiary companies have or will throughout the relevant period complied with the provisions of Part 16 of the Taxes Consolidation Act 1997
- (ii) The shares in respect of which Employment and Investment Incentive relief was sought were issued for bona fide commercial purposes and not as part of a scheme or arrangement, the main purpose, or one of the main purposes, of which was the avoidance of tax.

Signature

Capacity in which signed

Date

D	D	M	M	Y	Y	Y	Y

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

