

Study of the impact of Enterprise Investment Scheme (EIS) and Venture Capital Trusts (VCT) on company performance

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This study assesses the impact of Enterprise Investment Scheme (EIS) and Venture Capital Trusts (VCT) tax relief on the UK economy, and whether these interventions have been worthwhile. Overall, the findings indicate that EIS and VCT investments have had a positive effect on capacity building in recipient companies. However, in material terms, these effects remain very small. There is some limited evidence of a profit-enhancing effect. However, both schemes appear to be associated with differentials in performance depending on the size, age and sector of the recipient company.



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