Marnie Robbins <marnie@seedlegals.com>

SEIS Advance Assurance

enterprise.centre via AA <aa@seedlegals.com> 4 June 2026 at 11:53
Reply-To: enterprise.centre@hmrc.gov.uk
To: aa+GPCDSLabs@seedlegals.com

HM Revenue & Customs

Our Ref WMBC/I&R/55886 26073/VCRT

Your Ref

Seed Enterprise Investment Scheme (SEIS) Advance Assurance

Company: GPCDS Labs Ltd
Date requested:06-05-2026
Proposed investment amount: £185,000
Class of Shares: Ordinary

On the basis of the information you have provided, we believe we will be able to authorise the company to issue compliance certificates under Section 257EC(1) of the Income Tax Act (ITA) 2007 in respect of Ordinary Shares issued to individuals, following receipt of a properly completed form SEIS1. This provisional authorisation relates to the proposed investment amount above.

This assurance is based on the legislation which is in place on the date of this notice. If the legislation changes and takes effect on or before the date of any share issue, the assurances we have given may no longer apply.

You have told us that you believe you meet the legislative requirements. HMRC may not be bound by the assurance given where you have provided incorrect information, or your circumstances change before the share issue date. Further information is provided in our Venture Capital Schemes Manual at VCM60240.

Further information

Once you have issued the shares, you must complete a compliance statement (SEIS1). You can find compliance statements on our website.

Please read the instructions on the form carefully and submit it to us within the time limits. You can only submit your compliance statement when you have carried out your qualifying business activity for 4 months or spent at least 70% of the funds raised.

We cannot guarantee that any particular investor will get relief under the SEIS. For more information about this, go to www.gov.uk and search for ‘tax relief for investors’. Alternatively, a direct link is available here.

Further information about the SEIS can be found in our Venture Capital Schemes Manual at VCM30000.

Investors

The assurance given is only in respect of the SEIS. It is not an endorsement of the company. Investors are advised to conduct their own due diligence before investing.

Further information on the advance assurance process can be found in our Venture Capital Schemes Manual at VCM60050.

Venture Capital Reliefs Team
HM Revenue and Customs

HM Revenue & Customs

Venture Capital Reliefs Team

HMRC

WMBC

BX9 1BN

Email: enterprise.centre@hmrc.gov.uk

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