

COMBINING A FAMILY INVESTMENT COMPANY (FIC) WITH HMRC CLEARANCE AND A VENTURE PARTNERSHIP (VP)

SCENARIO



INCOME – HIGHER • DIVIDEND TAX – ELIMINATED • CGT – MINIMISE

CURRENT LIABILITIES

Based upon £350,000 payable in dividends, the dividends tax would be **£121,248.41**.

Dividend payments rising over 5 years to £1,000,000 makes the dividends tax **£377,023.41**.

Based on the companies envisaged sale valuation at **£100 Million**, the Capital Gains Tax would be **£23,940,000**.

STRATEGY

Strictly within existing HMRC rules along with pre HMRC clearance of our proposed **Group Structure**, we individually design and utilise a combination of a **Family Investment Company (FIC)** and a **Venture Partnership (VP)** which addresses all of their concerns and produces exceptional results for the owners.

OUTCOME

We achieved personal annual remuneration growth of **£350,000** growing to **£1,000,000** over 5 years with No Dividend Tax payable and gained the maximum Capital Gains Tax difference/saving possible. This equated to a Dividend Tax saving of **£1,432,809** and a Capital Gains Tax difference of **£23,940,000** (Full control over the ownership of all of the assets and income generated was retained by the owners).

RETURN ON
INVESTMENT (ROI):

6,221%