

## **The Seed Investment Scheme**

In 2016, Government introduced the Seed Investment Scheme with the aim of encouraging access to finance to Small and Medium Sized Enterprises (SMEs) by providing for the granting of tax credits to individual private investors investing in start-up businesses.

The main aim of the Scheme is to encourage private investors to consider investing in start-up companies as a way of diversifying their investment portfolio rather than simply investing in blue chip companies and, at the same time, benefiting from fiscal incentives.

The objective of this session is to go through the benefits emanating from this Scheme, the underlying rules and conditions to be satisfied to qualify as a 'qualifying company' and a 'qualifying investor' within this Scheme, as well as to provide an overview of the application process.

### **Speakers:**

#### **Bonavent Gauci**

Bonavent is a Deals Partner in PwC's Advisory practice. He joined the firm in 2000 after graduating with a Bachelor of Accountancy from the University of Malta. Over the years, Bonavent has been involved in a number of projects in which he assisted clients in corporate transactions and fund raising including equity and bond public listings. Bonavent also assists clients in the preparation of business valuations, including the valuation of hard to value assets such as intangibles and complex financial instruments and in carrying out strategic business reviews and feasibility studies. Bonavent leads The PwC €1 million Start-up Fund initiative through which PwC offers pro bono services to start-up companies.

#### **Berta Pisani Bencini**

Berta joined in 2007 after reading an LLM in Tax Law at Queen Mary University of London where she specialised in EU and International Tax law. Berta has been involved in various corporate restructuring exercises, local as well as in a cross-border context, and has advised on numerous international tax structures, as well as on industry-specific assignments, such as corporate matters, EU state aid law and competition law. Berta has lectured in various PwC training sessions and contributed to the firm's publications

#### **Amber Attard Kingswell**

Amber joined PwC in 2015 after graduating with a Doctor of Laws degree from the University of Malta. Amber has been involved in a number of projects in which she assisted both local and foreign clients in various corporate restructuring exercises, as well as on industry-specific assignments relating to various areas of law including, in particular, company law, EU State Aid law and competition law, asset management, employment law, tax law, and the prevention of market abuse. Amber also lectures in PwC training sessions and actively contributes to PwC's Worldwide Tax Summaries as well as other publications of the firm.