







# ➤ Tax year-end deadline

## 5 April 2022

Here's a reminder of the main tax planning opportunities.

- ✓ **PENSIONS**  
current Annual Allowance of **£40,000**
- ✓ **INDIVIDUAL SAVINGS ACCOUNTS (ISAs)**  
maximum contribution of **£20,000** each
- ✓ **JUNIOR INDIVIDUAL SAVINGS ACCOUNTS (JISAs)**  
maximum contribution of **£9,000** per child
- ✓ **GIFTING FOR INHERITANCE TAX (IHT) PURPOSES**  
up to **£3,000** a year
- ✓ **USING CAPITAL GAINS TAX (CGT) ALLOWANCE**  
**£12,300** annual exemption per person
- ✓ **ENTERPRISE INVESTMENT SCHEMES (EIS)**  
maximum investment of £1 million (or £2 million if you are a first-time investor) as at least £1 million of the £1 million invested in knowledge intensive companies
- ✓ **VENTURE CAPITAL TRUSTS (VCTs)**  
maximum investment of £200,000



**Warning statement**  
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