The Government of British Columbia in no way guarantees the value of any shares issued by a company registered under these programs, nor does it in any way express an opinion as to the financial condition of these companies or the merits of purchasing their shares.

Please also note that the Ministry of Jobs, Trade and Technology does not provide investment-matching services as part of program delivery. Participants are responsible for finding and attracting investors under all programs.

The Investment Capital Branch has helped thousands of businesses raise millions of dollars – find out if we can help you today!

Speak to one of our representatives to find out if your business is eligible for the program, and if your investors can get a tax credit. Contact us at:

1 800 665-6597
InvestmentCapital@gov.bc.ca
gov.bc.ca/InvestmentCapital

QUALIFYING ACTIVITIES IN B.C.

01 Manufacturing and Processing of Goods
02 Research and Development of Proprietary Technology
03 Destination Tourism
04 Development of Interactive Digital Media Product
05 Development of Clean Technology
06 Advanced Commercialization

Investment Capital
Program Guidelines
Helping small businesses raise investment capital
Why Venture Capital?

- Finance Growth
- Scaling Up New Technology
- Patient Sources of Equity Financing
- Product Development

How Does the EBC/VCC Program Work?

01 B.C.-based corporations must apply to be registered as an EBC or a VCC
02 EBCs & VCCs must be authorized to raise investment capital in the program
03 EBCs & VCCs claim tax credits on behalf of their B.C. investors; shares must be held for 5 years
04 B.C.-based individual and corporate investors receive a 30% tax credit (limits may apply)
05 Individual investors may invest up to $400,000 per year (unlimited for corporations)
06 Tax credits for individuals are refundable
07 Tax credits for corporations are non-refundable
08 Both investors may carry forward unused tax credits for four subsequent years

Direct Investment

Eligible Business Corporation (EBC)

- Investors (receive 30% tax credit from B.C. Government)
- EBC Requirements
  01 Business must be incorporated and registered to operate in B.C. (see SBVCA*)
  02 Business must have a permanent place of business in B.C.
  03 Business must pay at least 75% of its annual wages & salaries to B.C. employees
  04 Business must be "substantially engaged" in one or more of the qualifying activities (see SBVCR**)

Portfolio Investment

Eligible Small Business (ESB)

- VCC/ESB Requirements
  01 VCC is a newly incorporated B.C. company registered under the SBVCA*
  02 VCC provides expertise, experience & knowledge to ESBs
  03 VCC's sole purpose is raising capital from investors to invest in ESBs
  04 VCC must hold the shares of ESBs for at least 5 years

05 VCC must raise a minimum of $50,000 of equity capital
06 ESB must be "substantially engaged" in a qualifying activity
07 ESB must pay at least 75% of its annual wages & salaries to B.C. employees (50% if exporting)

*SBVCA (Small Business Venture Capital Act)
**SBVCR (Small Business Venture Capital Regulation)