

AiM IHT Service

ISA ADDITIONAL PERMITTED SUBSCRIPTION ('APS')
ALLOWANCE TRANSFER FORM



Additional Permitted Subscription ('APS') Allowance Transfer Form

Please note this Transfer Form contains interactive boxes, to help you fill in the Form online. You have the choice of either filling in this Transfer Form online or on hard copy. In order to use this functionality please download and open the form in the latest version of Adobe Acrobat. You must print and sign a hard copy of this Transfer Form.

This form is for an investment into Stellar AiM IHT Service using an APS allowance following the death of an ISA investor. By completing this Form you agree to the terms set out in the Stellar AiM IHT Service Brochure and Terms, dated December 2023, as amended from time to time.

If this is a new account, you must also complete an Application Form for the Stellar AiM IHT Service.

Definitions

Stellar Asset Management Limited - Investment Manager

Third Platform Services Limited - ISA Manager (Z1888) and Custodian

Applicant personal details

Title

Forename(s)

Surname

Permanent residential address

Daytime telephone no.

Email address

Date of birth (DD/MM/YYYY)

Postcode

National Insurance no.

Stellar AiM ISA IHT account no.*

*Please complete if you already have an ISA account with us.

You can find your NI number: online through your personal tax account, in the HMRC app, or in any documents you already have, for example, a payslip, P45 or P60.

If you do not have a National Insurance No., tick here

For your own benefit and protection, you should read the Terms and Conditions of the ISA Manager (the "Terms and Conditions") which will form part of your agreement with us.

Deceased investor details

| | |
|---|-----------------------------------|
| Title | |
| Forename(s) | |
| Surname | |
| Permanent residential address at date of death | |
| Postcode | National Insurance no. (if known) |
| Date of birth (DD/MM/YYYY) | Date of death (DD/MM/YYYY) |
| Date of marriage or civil partnership (DD/MM/YYYY) between applicant and deceased | |
| Stellar AiM IHT ISA account no. | |

Please note: if multiple ISAs were held by the deceased with the existing ISA provider, as detailed below, their value will be combined to form one APS allowance

Existing ISA provider details: APS allowance transfer information

I apply to transfer my APS allowance in respect of the deceased from:

| | |
|-----------------------|------------------------------------|
| Existing ISA provider | |
| Address | |
| Postcode | Deceased account no.(s) (if known) |

Please be aware that an APS allowance can only be transferred once and only where no subscriptions have been made under that APS allowance. Once transferred subscriptions may only be made in cash.

APS eligibility declaration

This section must be completed to confirm the investor named on this authority is eligible to transfer an additional permitted subscription allowance in respect of the deceased named on this authority.

I declare to the ISA Manager, that:

- a) I am the surviving spouse/civil partner of the deceased;
- b) I was living with the deceased within the meaning of Section 1011 of the Income Tax Act 2007 at the date of the deceased's death (we were not separated under a court order, under a deed of separation, or in circumstances where the marriage or civil partnership had broken down);
- c) The subscription is made under the provisions of regulation 5DDA of the ISA regulations (additional permitted subscription);
- d) The subscription is being made:
 - i) in the case of 'in specie' subscriptions, within 180 days of beneficial ownership passing to me; and
 - ii) in the case of cash subscriptions, within 3 years of the date of death, or if later, 180 days of the completion of the administration of the estate;
- e) I have not subscribed to and will not subscribe to the additional permitted subscription allowance with the existing ISA provider of the deceased in respect of the deceased named on this application;
- f) I intend to make an additional permitted subscription application to the ISA Manager;

I authorise the existing ISA provider of the deceased as specified above to provide the ISA Manager with any information, written or non-written, concerning the APS allowance and former ISA in respect of myself (the investor) and the deceased and to accept any instruction from them relating to the APS allowance being transferred.

I declare that this APS transfer form has been completed to the best of knowledge and belief.

Signature of investor (or power of attorney)

Date

Transfer Acceptance

We, Third Platform Services Limited, are willing to accept this APS allowance transfer in line with the investor's instructions above. We confirm that, subject to relevant checks, we are willing to accept an additional permitted subscription application from the investor.

Name of new ISA manager: Third Platform Services Limited

Get in touch

We're here to help

Investors

We recommend you speak to a Financial Adviser in the first instance, as we cannot offer investment or tax advice.

If you have any other questions please contact us on 020 3195 3500 or email us at enquiries@stellar-am.com

For further information, please visit www.stellar-am.com

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