

Unicorn AIM IHT & ISA Portfolio Service

ADDITIONAL PERMITTED SUBSCRIPTION (APS) FORM

Important Information

This form is required if you wish to make an Additional Permitted Subscription Transfer or Cash Subscription.

Please contact a member of our team if you have any questions regarding this form.
We recommend that you seek independent investment and tax advice before making capital withdrawals from our products.

WM Capital Management Ltd is authorised and regulated by the Financial Conduct Authority and recorded in the Register under reference no 601025.

This form can be filled digitally and submitted to unicorn-aim-ihl@wmcapitalmanagement.com or it can be printed, completed and returned to Unicorn AIM IHT & ISA Administration Centre, WM Capital Management Limited, 8 Thorpe Road, Norwich, NR1 1RY

Part One – Personal Details

The Deceased's Details	
Title	
Full Name	
Date of Birth	
Date of Death	
Plan/Account Number	
Nationality	
Date of marriage or civil partnership between yourself and the deceased	
NI Number	
Permanent Address	
Postcode	

Your Details	
Title	
Full Name	
Date of Birth	
Plan/Account Number	
Nationality	
NI Number	
Phone Number	
Email Address	
Permanent Address	
Postcode	

Part Two – APS Details

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.

Please note that if multiple ISAs were held by the deceased with the ISA manager their value will be combined to form one APS allowance.

Your subscriptions must not exceed your APS allowance. This will depend on the date the original investor died.

If you are unsure of your APS allowance, we recommend you seek financial advice.

To transfer the deceased's Unicorn AIM ISA, please tick here and complete Part Three (on Page 4) and Part 5 (on Page 6):

You can make an APS by transferring stock from the deceased's Unicorn AIM ISA to your own ISA as long as this is done within 180 days of the stock being transferred to your ownership. The deadline for cash subscriptions is the later of 3 years after the date of death or 180 days after the administration of the deceased's estate is complete.

If the current ISA value exceeds the APS allowance we will transfer the holdings proportionally until the allowance is reached.

Instructions for excess payment

If the deceased's Unicorn AIM ISA is now worth more than your APS allowance, the excess funds cannot be subscribed to your ISA. Please tell us what to do with any remaining funds:

- Transferred as stock to my existing Unicorn AIM ISA
- Transferred as stock to my new Unicorn AIM ISA
- Sale of shares and cash payment to my nominated bank account
- Sale of shares and payment by cheque

To invest with a new cash subscription, please tick here and complete Part Four (on Page 6) and Part 5 on (Page 7):

You can make cash subscriptions with your own money to use any remaining APS allowance.

If you would like to make a cash subscription, please complete 'Part Four' on page 6.

Please ignore the below section if you do not wish to do a transfer

Part Three - APS Transfer Authority

PLEASE DO NOT SEND THIS FORM TO YOUR EXISTING ISA MANAGER

James Brearley will arrange the transfer directly with your existing ISA Manager

Name & Address of existing ISA Manager

Reference Number(s) of your existing ISA Account(s):

Amount

£

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.

Please note if multiple ISAs were held by the deceased with the ISA manager their value will be combined to form one APS allowance.

I understand that you will be responsible for, and will account to me for my future dividends, tax reclaims, together with any other entitlements that are due to me. Please forward any monies due to me to James Brearley at the address noted above.

I authorise you to provide James Brearley with the full details of my ISA Account(s) and any information that they may request following receipt of this instruction.

I authorise the existing ISA provider of the deceased as specified above to provide James Brearley & Sons 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 authorise that all servicing rights (including rebates and renewals) are to be transferred to James Brearley & Sons on completion of the transfer process.

Signature:

Date:

Full Name (Block Capitals Please):

Address:

DOB:

Client Disclaimer: If some or all of these investments cannot be transferred and are therefore sold, this instruction does not fall within the James Brearley 'best execution policy' as detailed in the Services Terms and Conditions. The precise execution of this instruction by your current Nominee Administrator cannot be determined or controlled by James Brearley and as such James Brearley accepts no liability for any actual or perceived loss arising from any delay in the ultimate execution of your instruction.

Registered in England and Wales Company Registration Number: 3705135
Registered Office: Walpole House, Unit 2, Burton Road, Blackpool FY4 4NW
James Brearley is the trading name of James Brearley & Sons Limited

Please ignore the below section if you do not wish to use your APS allowance to make a cash subscription.

Part Four - Using your APS allowance to make a cash subscription:

You can make cash subscriptions with your own money to use any remaining APS allowance. If you are sending a cheque please refer to the details on page 3. If you are using cash from your HL Fund and Share Account please ensure there is enough settled cash available.

Total Investment	£
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Payment Details

Your deposit should be made by one of the following methods:

Cheque – Please enclose a cheque for the amount of your investment ‘payable now’ in Section 3, drawn on the account made payable to ‘James Brearley & Sons Ltd.’ If the payment is not drawn from the account detailed your application will be rejected.

Bank Transfer – Please transfer your investment to the account below. If the payment is not drawn from the account detailed below your application will be rejected.

Account Name: James Brearley & Sons Ltd.

Account Number: 10491689

Sort Code: 16-14-12

Bank: Royal Bank of Scotland

Reference: Your National Insurance Number

If you do not quote a reference your application may be rejected.

Part Five - APS Eligibility Declaration:

Please be aware that once a subscription to an APS allowance has been made, any future subscriptions under that APS allowance MUST be made to this ISA manager and be accompanied by an APS Subscription Application form.

By signing and returning this form I am specifically confirming to James Brearley & Sons Limited that:

1. I am the surviving spouse / civil partner of the deceased.
2. 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).
3. 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.
4. I intend to make an additional permitted subscription application to James Brearley & Sons.

Investor	
Applicant Name	
Applicant / Attorney Signature	
Date Signed	