Additional Permitted Subscription

Transfer Authority Form and Application Form

APS33

Who is this form for?

You can use this form if you inherited the ISA allowance from your deceased spouse or civil partner if they died after 5th April 2018. This is called the Additional Permitted Subscription allowance (APS). Your APS allowance is in addition to your personal annual ISA allowance. Please speak to your financial adviser or see our **guide** for more information.

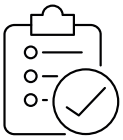
Where the form refers to 'we' or 'Aberdeen', this means Aberdeen Platform Limited (member of the Aberdeen Group).

How do I fill out this form?

This form contains 6 parts to be filled in by you

- To transfer your APS allowance from an Aberdeen ISA to another Aberdeen ISA please complete A, B, C, and F.
- To transfer your APS allowance from another provider to Aberdeen please complete A, B C, D, and F.
- If you are making a subscription using your APS allowance, please also complete section E.

Part A
Your details

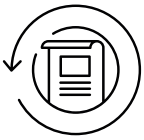


Part B
Details of the deceased

Part C
HMRC Information

Part D
APS Allowance Transfer Information

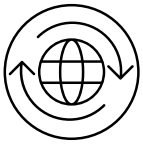
Part E
APS Allowance Subscription Information



Part F
APS Eligibility Declaration

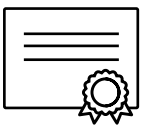
How do I return the form?

This form can be returned to us electronically or via post.



Upload to the Request Centre

Advisers can upload to the **Request Centre**. To get started, select 'Upload documents' and search for 'Additional permitted subscription transfer'. We instantly route your request to the right place and upload it directly to the client account.



APS Allowance being transferred from an external company

Aberdeen Client Servicing
Sunderland, SR43 4EE

A. Your details

Your full name	
Your permanent residential address	
House number	
Street	
City/Town	
Postcode	
Your date of birth (DD/MM/YYYY)	
Your National Insurance Number	Please tick the box if you do not have one ☐

B. Details of the deceased

Full name	
Permanent residential address at date of death	
House number	
Street	
City/Town	
Postcode	
Date of birth (DD/MM/YYYY)	
National Insurance Number (if known)	
ISA account number(s) Please note if the deceased held multiple ISAs their value will be combined to form one APS allowance.	

C. HMRC information

Date of death (DD/MM/YYYY)	
Date of marriage or civil partnership between you and the deceased (DD/MM/YYYY)	

These fields must be completed. If not, it may result in a delay. The information is required for HMRC purposes.

D. APS Allowance Transfer Information

Name of the deceased's ISA manager	
Office number	
Street	
City/Town	
Postcode	

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 to another ISA manager, subscriptions may only be made in cash.

Please complete this section to confirm that you (the investor) are eligible to transfer an APS allowance in respect of the deceased named in this form.

I (the investor) declare that:

- I am the surviving spouse / civil partner of the deceased
- the subscription is made under the provision of regulation 5DDA of the ISA regulations (this describes the rules that apply to APS)
- 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)
- I have not subscribed and will not subscribe to an ISA with the deceased's ISA manager using the APS allowance
- I intend to make an APS application to Aberdeen.

I authorise the deceased's ISA manager to provide Aberdeen with any information concerning the APS allowance and former ISA in respect of myself and the deceased and to accept any instruction from them relating to the APS allowance being transferred.

Signature	✗
Date (DD/MM/YYYY)	

Transfer Acceptance

We (Aberdeen Platform Limited) as the ISA manager accept this APS allowance transfer and the APS application by the above named investor, subject to relevant checks being carried out.

E. APS Allowance Subscription Information

I (the investor) wish to use my APS allowance to subscribe £ .

I wish to make my subscription

☐ in cash; or

☐ in-specie by transferring the investments held in the deceased's Aberdeen ISA to my Aberdeen ISA. I understand that this option is only available if I inherited the investments and I use my APS allowance with the same ISA manager as the deceased.

Please note that you can only subscribe an amount up to the value of your APS allowance. Your APS allowance is the higher of

- the value of the deceased's ISA as at date of death; or
- the value of of the deceased's ISA when the ISA ceases to be a continuing account (this is when the ISA tax exemption ceases to apply).

Once a subscription to an APS allowance has been made, any future subscriptions under that APS allowance MUST be made to the same ISA manager and be accompanied by an APS Subscription Eligibility Declaration-(APS 32). Please see our **guide** for more information.

F. APS Eligibility Declaration

Please complete this section to confirm that you (the investor) are eligible to transfer an APS allowance in respect of the deceased named and to make the subscription as stated in this form.

I (the investor) declare that:

- I am the surviving spouse / civil partner of the deceased
- 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)
- the subscription is made under the provisions of regulation 5DDA of the ISA regulations (this describes the rules that apply to APS)
- the subscription is being made
  - for in specie transfers, within 180 days of beneficial ownership passing to the surviving spouse or civil partner;
  - for cash subscriptions, within three years of the date of death; or within 180 days of the completion of the administration of the estate if this is later than three years of the date of death.
- I am aged 18 years of age or over
- All subscriptions made, and to be made, belong to me.

I authorise Aberdeen

- to hold my cash subscription, ISA investments, interest, dividends and any other rights or proceeds in respect of those investments and any other cash; and
- to make on my behalf any claims to relief from tax in respect of ISA investments.

I agree to the Aberdeen Wrap ISA terms and conditions

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

Signature	✗
Date (DD/MM/YYYY)	

For more information visit aberdeenadviser.com

Aberdeen Platform Limited, provider of Wrap platform, is registered in Scotland (SC180203) at 1 George Street, Edinburgh, EH2 2LL and authorised and regulated by the Financial Conduct Authority.

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