

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 'abrdn', this means Standard Life Savings Limited (member of the abrdn 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 another ISA manager to abrdn., please complete parts A, B and C;
- To use your APS allowance by subscribing to an abrdn wrap ISA, please complete parts A, B, D and E.



Part A

Your details



Part B

Details of the deceased



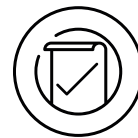
Part C

HMRC Information



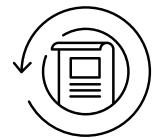
Part D

APS Allowance Transfer Information



Part E

APS Allowance Subscription Information

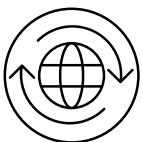


Part F

APS Eligibility Declaration

How do I return the form?

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



Upload to the platform

If you have an adviser they can upload the form to the platform. Please send us an email to platformsdeceasedaccounts@abrdn.com notifying us of this.



By post

abrdn 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 abrdn

I authorise the deceased's ISA manager to provide abrdn 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 (Standard Life Savings 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 abrdn ISA to my abrdn 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 abrdn

- 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 abrdn wrap ISA terms and conditions

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

Signature

X

Date
(DD/MM/YYYY)

For more information visit abrdn.com/adviser

Issued by a member of abrdn group, which comprises abrdn plc and its subsidiaries.

Standard Life Savings Limited, provider of Wrap platform and ISA, 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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