

CT Individual Savings Account (CT ISA)

Additional Permitted Subscription (APS) application forms

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This application pack contains forms required to use an Additional Permitted Subscription (APS) allowance following the death of an ISA investor. There are 2 forms in this pack, please refer to the information below to find which forms you need to complete.

Form A – APS application form

Application to use an APS allowance to invest in a CT Individual Savings Account (CT ISA)

Please complete Form A if you would like to invest all or part of your APS allowance into a CT Individual Savings Account (CT ISA).

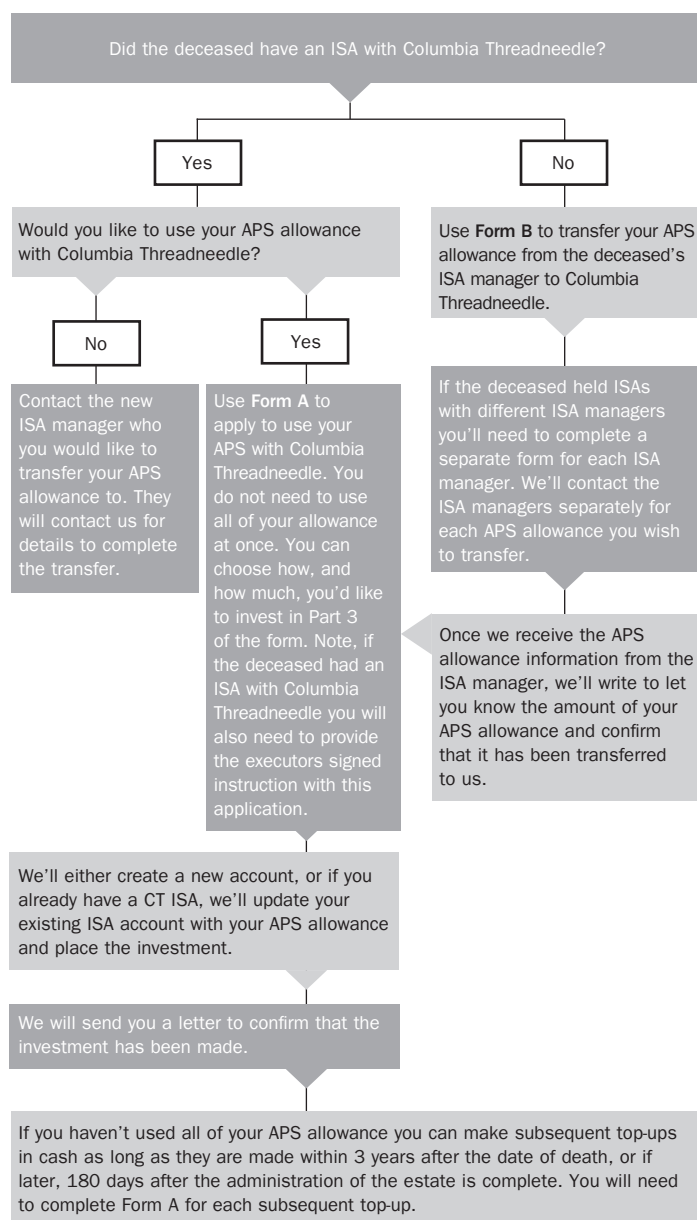
Form B – APS transfer form

Application to transfer your APS allowance from another ISA provider to Columbia Threadneedle Management Limited (Columbia Threadneedle).

Please complete Form B if you would like us to request the transfer of your APS allowance from another ISA manager. Once your APS allowance has been transferred, you can then complete Form A to invest. Please note, subsequent subscriptions can only be made in cash.

If you need further application forms, please download them from our website at [ctinvest.co.uk /documents](http://ctinvest.co.uk/documents), email invest@columbiathreadneedle.com or call 0345 600 3030*. You can also photocopy this form, although all signatures must be original. If you have any questions about filling in these forms, please contact us on 0345 600 3030*.

Which form should I complete?



Before you send your completed application form to us, please refer to the checklist below:

Step 1

Your APS allowance is the value of: i. if the investor died on or before 5 April 2018, up to the value of the deceased ISA investor's ISA holdings at the date of death; or ii. if the investor died on or after 6 April 2018, up to the higher of the value of the deceased ISA investor's ISA holdings at the date of death or at the point the ISA ceased to be a "continuing account of a deceased investor". This information can be obtained from the legal representative of the estate.

Step 2

Please complete the form in block capitals and black ink, ensuring you have completed all the sections that applies to you.

Step 3

Once you have completed the form, please sign the declaration. We can only accept application forms with an original signature.

Step 4

If you are investing using inherited assets from the deceased's CT ISA, then please enclose a signed executor(s) instruction with this application. This instruction should include what to do with any assets remaining in the deceased's CT ISA. If you are making a cash contribution, please enclose a cheque made payable to 'Columbia Threadneedle Management Limited'. Only cheques drawn on an account in your own name or a joint account including your name can be accepted. Please remember to sign and date the cheque. Post-dated cheques will not be accepted. Cheques that have not been drawn from a personal bank account must be endorsed by your bank or your building society. It can be endorsed with a company stamp or an accompanying letter from your bank or building society.

Step 5

Return the completed form to us at **Columbia Threadneedle Management Limited, PO Box 11114, Chelmsford, CM99 2DG.**

Form A: Application to use an Additional Permitted Subscription (APS) allowance to invest in a CT Individual Savings Account (CT ISA)

Before you complete this form, please check the Declaration in Part 6 to see if you are eligible to apply to use an APS allowance to invest in a CT ISA. This application form is for an investment into a CT ISA using an Additional Permitted Subscription (APS) allowance following the death of an ISA investor. By completing this form, you are applying for a CT ISA, which is a stocks and shares ISA with Columbia Threadneedle Management Limited. Before making your investments, please ensure that you have read the latest Key Information Document (KIDs) for your preferred investment(s), and the Pre-Sale Cost & Charges disclosures for your savings plan and selected investment(s). These documents can be found at ctinvest.co.uk/documents. Paper copies can be provided on request.

All personal information submitted with this application form will be treated in accordance with Columbia Threadneedle Management Limited's Privacy Notice which is available at: ctinvest.co.uk/privacy.

Use BLOCK CAPITALS and black ink to complete the form. Please ensure you have complete all sections, and that you have signed the Declaration in Part 6.

Part 1 Personal details

Please ensure you supply your address, date of birth, Nationality and National Insurance number - all are required to open your plan.

If you have an existing plan with Columbia Threadneedle, please enter your account number:

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National Insurance number

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Tick here if you have never been issued with a National Insurance number.

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Title (Mr/Mrs/Miss/Ms/Other)

First name(s) in full

Surname

Permanent residential address (including postcode)

	Postcode

Telephone

Date of birth

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Nationality

You should be able to find your National Insurance number on a payslip, form P45 or P60, a letter from HM Revenue & Customs, a letter from the DWP, or pension order book.

Data Protection

All personal information submitted with this application form will be treated in accordance with Columbia Threadneedle Management Limited's Privacy Notice which is available at: ctinvest.co.uk/privacy. In the Privacy Summary Statement included with this application form, we have provided you with some key information about how we process your personal information. There is a lot more information contained in our Privacy Notice, which we recommend that you read. Should you have any questions regarding how we process your personal information, we have provided you with key contact information in the Privacy Summary Statement, as well as in our Privacy Notice.

Marketing

We would like to provide you with details of financial services and products that we offer which we think you might find interesting. If you would NOT like to receive such information, please tick this box ☐. If at any time you change your mind, please let us know by emailing us at preferences@columbiathreadneedle.com. For full details of how we use your personal information, please visit ctinvest.co.uk/privacy.

Part 2 Details of the Deceased

Deceased's title

Deceased's first name(s) in full

Deceased's surname

Permanent residential address of the deceased at their date of death (including postcode)

	Postcode

Deceased's date of birth

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Deceased's National Insurance number (if known)

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Date of death

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Date of marriage or civil partnership between you and the deceased

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Deceased's Columbia Threadneedle account number if applicable

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Part 3 Using your APS allowance

In this section, please indicate how much of your APS allowance you would like to subscribe and how you would like to invest by selecting from the options. The minimum subscription amount for an existing account is £100 and for a new account the minimum opening investment amount is £2,000.

Once you have made a subscription with this APS allowance, you must make any future subscriptions in respect of this APS allowance with Columbia Threadneedle Management Limited. Each time you would like to make a new subscription, you will need to complete an APS application form (Form A).

I wish to subscribe £_____ of my APS allowance or ☐ 100% of my APS allowance

Please select one of the options below to let us know where the funds for your ISA are coming from.

☐ **Option 1: Re-register the existing holdings from the deceased investor's CT ISA (an "in specie" subscription)**

This option is only available if the deceased held a CT ISA and you inherited the assets in that ISA. In addition to this application form we require a signed instruction from the executor(s) authorising the re-registration. Note, you do not need to fill out Part 4 if you select this option unless you would like to activate the cash sweep facility.

☐ **Option 2: Sell the deceased investor's CT ISA holdings and reinvest the cash proceeds**

This option is only available if the deceased held a CT ISA and you inherited the assets in that ISA. In addition to this application form we require a signed instruction from the executor(s) authorising the sale and confirming that you are entitled to the proceeds. Please complete Part 4 to let us know how to re-invest the cash.

☐ **Option 3: Subscribe from other accounts (not CT ISA)**

This option would apply if the funds are not coming from an existing CT ISA. Please complete Part 4 and enclose a cheque made payable to 'Columbia Threadneedle Management Limited'.

Important information:

Option 1 & 2: Subscribing using the deceased's holdings

If the deceased investor held more than one fund in their ISA and

- the total value of the deceased's ISA account has risen above the APS allowance, or
- you wish to subscribe less than 100% of the APS allowance,

Then the holdings will be re-registered (option 1) or sold (option 2) proportionally across all funds based on the previous business day's prices.

Any residual holdings remaining in the deceased's account will be sold and sent to the payee as instructed by the signed executor(s) instruction.

Option 2: Sell and re-invest

The sale of holding will be processed on the next business day following receipt of your instruction and the signed executor(s) instruction authorising this action. Your new holdings will be purchased on the next business day following completion of the sale. This means the sale proceeds will be out of the market for one business day.

Part 4 ISA investment details (you do not need to complete this section if you selected option 1 in Part 3)

The minimum subscription amount for an existing account is £100 and for a new account the minimum opening investment amount is £2,000. If the amount transferred is below £2,000 the application will be rejected.

Step 1: Allocation of shares (mandatory)

Let us know the percentage split for your investments, ensuring the overall total adds up to 100%. There is no dealing charge if the account is opened and managed online at ctinvest.co.uk/register.

Step 2: Setting up a Cash Sweep facility (optional)

Any cash remaining from your lump sum, or future deals including cash remaining from dividends reinvested, can be automatically invested monthly by nominating ONE investment option in 'Step 2: Cash Sweep' below (as long as there is enough cash to buy at least one share in your chosen investment option). If you leave this blank, the cash will remain available on your account for future use. There is no dealing charge on shares bought through the Cash Sweep facility.

If you are transferring shares to an existing account and already made a cash sweep selection, it will be overridden with the selection you make on this form.

Note, If you have selected Option 1 in Part 3 above and wish to elect a Cash Sweep fund, then please complete 'Step 2: Cash Sweep' in this section Before making your investments, please ensure that you have read the latest Key Information Documents (KIDs) for your preferred investment(s), and the Pre-Sale Cost & Charges disclosures for your savings plan and selected investment(s). These documents can be found at ctinvest.co.uk/documents. Paper copies can be provided on request.

Investment Option	Step 1: % amount	Step 2: Cash Sweep (optional) <small>Tick one option only if you'd like to activate this service</small>
European Assets Trust (ordinary shares)	%	<input type="checkbox"/>
CT UK Capital and Income Investment Trust (ordinary shares)	%	<input type="checkbox"/>
The Global Smaller Companies Trust (ordinary shares)	%	<input type="checkbox"/>
CT Global Managed Portfolio Trust (growth shares)	%	<input type="checkbox"/>
CT Global Managed Portfolio Trust (income shares)	%	<input type="checkbox"/>
CT Private Equity Trust (ordinary shares)	%	<input type="checkbox"/>
F&C Investment Trust (ordinary shares)	%	<input type="checkbox"/>
CT UK High Income Trust (ordinary shares)	%	<input type="checkbox"/>
CT UK High Income Trust (B shares)	%	<input type="checkbox"/>
TR Property Investment Trust (ordinary shares)	%	<input type="checkbox"/>
Total	%	

Once you have made a subscription with this APS allowance with Columbia Threadneedle, any future subscriptions in respect of this APS must be made to Columbia Threadneedle Management Limited and be accompanied by a new application form (Form A).

Part 5 Dividend options

Dividends (regular income generated from your investment) will be automatically reinvested to buy more shares in the investment trust the dividends was paid. If you would prefer dividends to be paid out to your bank/building society, bank account verification is required, we can accept a pre-printed pay-in slip or a cancelled cheque. Please complete your details below.

Name of bank or building society														
Bank or building society address														
	Postcode													
Sort code						Account number								
Name(s) of account holder(s)							Roll number (if applicable)							

Part 6 Declaration and authorisation

I understand that:

- the CT ISA is a stocks and shares ISA as defined in the Individual Savings Account regulations 1998, as may be amended or updated from time to time.
- this application is subject to acceptance by Columbia Threadneedle.

I 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 (additional permitted subscription). The subscription is being made:

- in the case of 'in specie' subscriptions, within 180 days of beneficial ownership passing to me and
- 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 (where the deceased died in the period beginning with 3 December 2014 and ending on 5 April 2015, the deceased is treated as dying on 6 April 2015).

I confirm that

- I have read the latest Key Features Documents, Key Information Documents and Terms and Conditions for the selected investment trust(s)
- I have read and understood the Pre-Sale Cost & Charges disclosure(s) for the selected investment fund(s) and savings plan.

I hereby declare that

- all subscriptions made, and to be made, to this ISA belong to me;
- I am 18 years of age or over and I am resident in the UK for tax purposes or, if not resident, either perform duties which, by virtue of Section 28 of the Income Tax (Earnings & Pensions) Act 2003 (Crown Employees serving overseas), are treated as being performed in the United Kingdom, or I am married to, or in a civil partnership with, a person who performs such duties. I will inform Columbia Threadneedle Management Limited if I cease to be resident or to perform such duties or be married to, or in a civil partnership with, a person who performs such duties.
- I agree to be bound by the CT ISA Key Features and Terms and Conditions.

I hereby authorise Columbia Threadneedle Management Limited to:

- to hold my cash subscription, ISA investments, interest, dividends and any other rights or proceeds in respect of those investments and any other cash;
- on my written request, to transfer or pay to me, as the case may be, ISA investments, dividends, rights or other proceeds in respect of such investments or any cash;
- to make on my behalf any claims to relief from tax in respect of ISA investments.

I declare that the information on this application form is correct to the best of my knowledge and belief.

The above forms part of our standard client agreement. Our terms are detailed fully in our CT ISA Key Features and Terms & Conditions document which you should read before signing this application form. Familiarising yourself with our terms and conditions ensures you know your rights and what you are agreeing to. You can find our Key Features and Terms & Conditions document on our website or you can request a copy in the mail by phoning us on 0345 600 3030*. If you have any questions or need more information on any of our terms, please get in touch.

Signature

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Date

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Application checklist

- ☐ You have read and understood the Individual Savings Account Key Features and Terms and Conditions document.
- ☐ Make sure you have signed the declaration in part 6.
- ☐ If you are making a cash subscription (i.e. option 3), that you have enclosed a cheque and it is made payable to 'Columbia Threadneedle Management Limited'. Only cheques from an account in your name, or a joint account including your name, can be accepted. Please remember to sign and date the cheque. Post-dated cheques will not be accepted.
- ☐ Cheques that have not been drawn from a personal bank account must be endorsed by your bank or your building society. It can be endorsed with a company stamp or an accompanying letter from your bank or building society.
- ☐ You have read the latest Key Information Document and Pre-Sale Cost & Charges disclosures for the selected investment(s) and savings plan.

Please send your application, and, where applicable your cheque and/or the executor's instructions to us at:

Columbia Threadneedle Management Limited
PO Box 11114
Chelmsford
Essex
CM99 2DG

If you have any queries about completing your application you can call us on
0345 600 3030*

Form B: Application to transfer your Additional Permitted Subscription (APS) allowance from another ISA manager to Columbia Threadneedle

The CT Individual Savings Account (CT ISA) is provided by Columbia Threadneedle Management Limited and is a stocks and shares ISA. The minimum opening investment amount for a CT ISA is £2,000. This form is a request to transfer an APS allowance from another ISA provider to Columbia Threadneedle Management Limited. An APS allowance can only be transferred once so before completing this form please ensure that you have read the Individual Savings Account Key Features and Terms and Conditions document, which can be found on our website at ctinvest.co.uk. You can also request a copy from us by contacting us on 0345 600 3030*.

All personal information submitted with this application form will be treated in accordance with Columbia Threadneedle Management Limited's Privacy Notice which is available at: ctinvest.co.uk/privacy.

Please use BLOCK CAPITALS and black ink throughout and ensure you have signed the Declaration in Part 4, then return to:
Columbia Threadneedle Management Limited, PO Box 11114, Chelmsford, CM99 2DG.

Part 1 Personal details

If you have an existing plan with Columbia Threadneedle, please enter your account number:

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National Insurance number

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Tick here if you have never been issued with a National Insurance number.

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Title (Mr/Mrs/Miss/Ms/Other)

First name(s) in full

Surname

Permanent residential address (including postcode)

	Postcode

Telephone

Date of birth

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Nationality

You should be able to find your National Insurance number on a payslip, form P45 or P60, a letter from HM Revenue & Customs, a letter from the DWP, or pension order book.

Data Protection

All personal information submitted with this application form will be treated in accordance with Columbia Threadneedle Management Limited's Privacy Notice which is available at: ctinvest.co.uk/privacy. In the Privacy Summary Statement included with this application form, we have provided you with some key information about how we process your personal information. There is a lot more information contained in our Privacy Notice, which we recommend that you read. Should you have any questions regarding how we process your personal information, we have provided you with key contact information in the Privacy Summary Statement, as well as in our Privacy Notice.

Marketing

We would like to provide you with details of financial services and products that we offer which we think you might find interesting. If you would NOT like to receive such information, please tick this box ☐. If at any time you change your mind, please let us know by emailing us at preferences@columbiathreadneedle.com. For full details of how we use your personal information, please visit ctinvest.co.uk/privacy.

Part 2 Details of the Deceased – to be completed by you

Deceased's title

Deceased's first name(s) in full

Deceased's surname

Permanent residential address of the deceased at their date of death (including postcode)

	Postcode

Deceased's date of birth

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Deceased's National Insurance number (if known)

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Date of death

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Date of marriage or civil partnership between you and the deceased

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Deceased's Columbia Threadneedle account number if applicable

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Part 3 Transfer details

In this section, please provide the information about the deceased's ISA manager. We will contact the ISA manager on your behalf to organise the transfer. Once the transfer has been done, we will contact you by letter to confirm. You will then need to complete Form A and send us a cheque for the amount that you want to invest. You should not send payment at this stage.

Please note, you will need to complete a separate transfer form (Form B) for each ISA manager you wish to transfer your APS allowance from. You only need to complete one form for each ISA manager.

Name of deceased's ISA manager

Address of deceased's ISA manager (including postcode)

Postcode

Deceased's ISA account number(s) with ISA manager

Please state the estimated mount of money to be transferred

£

Part 4 Your Additional Permitted Subscription (APS) eligibility declaration and signature

Please be aware that an APS allowance can only be transferred once, and only where no subscriptions have been made in respect of that APS allowance. Once the APS allowance has been transferred, subscriptions may only be made in cash.

Your details

Title	First names (in full)	Surname
<input type="text"/>	<input type="text"/>	<input type="text"/>

Date of birth

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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I, the investor wishing to transfer the APS allowance to Columbia Threadneedle Management Limited, 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)
- I have not subscribed 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
- I intend to make an APS application to Columbia Threadneedle Management Limited.

I authorise the existing ISA manager of the deceased as specified on this application to provide Columbia Threadneedle Management Limited 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 allowance transfer application form has been completed correctly to the best of my knowledge and belief.

Signature

Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Please return your completed form to Columbia Threadneedle Management Limited, PO Box 11114, Chelmsford, CM99 2DG.

Part 5 APS Transfer Acceptance

We, Columbia Threadneedle Management Limited, are willing to accept this APS allowance transfer in line with the investor's instructions overleaf. We confirm that, subject to relevant checks, we are willing to accept an APS application from the investor.

To the ISA provider:

The minimum subscription amount for an existing account is £100 and for a new account the minimum opening investment amount is £2,000. If the amount transferred is below £2,000 the application will be rejected.

Please confirm in writing the aggregated value of the Additional Permitted Subscription (APS) allowance and that the transfer is complete to:

Columbia Threadneedle Management Limited
PO Box 11114
Chelmsford
Essex
CM99 2DG



Columbia Threadneedle Management Limited

*0345 600 3030, 9.00am - 5.00pm, weekdays, calls may be recorded or monitored for training and quality purposes.

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