



Inheritable ISA allowance transfer authority

About this form

Use this form where you hold an unused inheritable ISA allowance that has arisen in relation to one or more ISAs held by the deceased with another account manager and you want to transfer it to an Aegon ISA. An Inheritable ISA allowance is also known as an additional permitted subscription (APS) allowance.

You must send us this form before completing and sending us the Inheritable ISA allowance application form. The APS allowance must be held with us before we can accept subscriptions against it.

If you want to use APS allowances from more than one ISA account manager, you'll need to send us a separate transfer authority for each.

All the details must match those held by the existing account manager. Any differences could cause delays to you being able to make APS allowance subscriptions.


Surviving spouses and civil partners of ISA holders who died on or after 3 December 2014 are normally entitled to an APS allowance (which is an additional ISA allowance over and above the normal annual ISA allowance). Where the ISA holder died before 6 April

2018 the APS allowance available to the surviving spouse/civil partner will be the value of the ISA as at the date of death. Where the ISA holder died on or after 6 April 2018 the APS allowance available to the spouse/civil partner will be the value of the ISA at either the date of death or the date the ISA ceases to be a 'continuing account', whichever is higher.

A 'continuing account' ceases when the administration of the estate is complete, the ISA is closed or three years have passed since the date of death, whichever is earlier.

Completing this form

If an intermediary has completed this form on your behalf, please check all the details are correct before signing and returning the form.

Once completed, please send to Aegon Cofunds Administration, PO Box 17491, Edinburgh, EH12 1PB. Whenever you see this icon , you may have to send us additional material with this form.

Please complete this form in BLOCK CAPITALS and in ballpoint pen.

1. ISA Account manager details

Name of account manager

Product number (held with existing ISA account Manager)

Address

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|----------|
| |
| |
| |
| |
| Postcode |

2. APS allowance

If you've already used some of your APS allowance with another ISA account manager you'll be unable to use any of the remaining allowance with Aegon.

I confirm I hold an unused APS allowance and would like to transfer it in full to Aegon.

3. Customer details

Aegon ISA (if applicable)

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|---|--|--|--|--|--|--|--|
| 8 | | | | | | | |
|---|--|--|--|--|--|--|--|

Mr / Mrs / Miss / Ms / Other – please specify

Full forename(s)

Surname

Date of birth

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Permanent residential address

| |
|----------|
| |
| |
| |
| Postcode |

For tax purposes are you resident anywhere other than the UK?

- No
- Yes – please download and complete the Individual self-certification form on our website and attach it to this form.

4. Details of deceased

Mr / Mrs / Miss / Ms / Other – please specify

Full forename(s)

Surname

Date of birth

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Date of death

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | 2 | 0 | Y | Y |
|---|---|---|---|---|---|---|---|

National Insurance Number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
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The deceased **didn't** have a National Insurance Number

Date of marriage/civil partnership

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Address details

Permanent residential address (as at date of death)

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|----------|
| |
| |
| |
| Postcode |

5. Intermediary details (for intermediary use only)

Intermediary name

Firm name

If you'd like to take an ad-hoc adviser charge for this transaction, amend your client's ongoing adviser charge or service charge, use your Aegon Platform account.

6. Customer declaration

I declare that:

6.1 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 an order of a Court or a Deed of Separation and were not separated in circumstances where the separation was likely to become permanent).

I have not subscribed and will not subscribe to the additional permitted subscription allowance with the existing ISA provider of the deceased.

The subscription is made under the provisions of regulation 5DDA of the ISA regulations.

The subscription is being made within the period ending on the later of:

- a. where the deceased died before 6 April 2015, 5 April 2018, and the date 180 days from the completion of the administration of the estate, or
- b. where the deceased died on or after 6 April 2015, the date three years from the date of the deceased's death, and the date 180 days from the completion of the administration of the estate.

This transfer authority has been completed to the best of my knowledge and belief.

6.2 I authorise the existing ISA account manager of the deceased as specified in this form to provide Aegon with any information, written or non-written, concerning the additional permitted subscription allowance being transferred and to accept any instruction from Aegon relating to the additional permitted subscription being transferred to Aegon.

Signed

Date

