
UNICORN AIM INHERITANCE TAX PORTFOLIO SERVICE

APPLICATION FORM



To be completed by the adviser/intermediary.
This application should be completed in BLACK ink and returned
to Reyker Securities Plc, 17 Moorgate, London, EC2R 6AR.

Part One – Personal Information

Only fill out details for the second applicant if you wish to open a joint account. If your spouse or partner wishes to open a separate account they will need to complete a separate form.

Contact Info (Address and ‘Tax & Residency Information’ must be the same for both applicants if opening a joint account)

Investors	1	2
Title		
Surname		
First Name		
Date of Birth		
Country of Birth		
NI Number		
Permanent Address		
Postcode		
Primary Telephone		
Email Address		

Need help? Please contact our team at

020 7071 3910 | sales@lgbrcapital.com

Tax & Residency Information

Investors	1	2
Are you resident in the UK for tax purposes?	<input type="text" value="Y / N"/>	<input type="text" value="Y / N"/>
Are you a US citizen or resident in the US for tax purposes?	<input type="text" value="Y / N"/>	<input type="text" value="Y / N"/>
If so please provide your US TIN		
Are you resident in another country for tax purposes?	<input type="text" value="Y / N"/>	<input type="text" value="Y / N"/>
If yes, please provide details of country(ies) and tax references		

Power of Attorney (POA)

Is there a registered Power of Attorney in place for this investment?	<input type="text" value="Y / N"/>
Do you want correspondence sent to your Attorney?	<input type="text" value="Y / N"/>

Please note, if you are acting as Attorney please include a certified copy of the POA document and verification of identity documents for each Attorney. In all cases Reyker will need to verify the identity of all Attorneys and may run electronic searches to do so.

Attorney Name	
Address	
Postcode	
Primary Telephone Number	
Email Address	

Bank Details

Please give us details of the bank account you would like any future proceeds and/or income to be paid into.

Account Name	
Bank/Building Society Name	
Branch Address (Including postcode)	
Account Number	
Sort Code	

Part Two – Details of Your Investments

Investment Amount

I wish to invest into (Please tick the relevant box)

- **Income Portfolio**
- **Growth Portfolio**

The minimum investment into the Income Portfolio option is £50,000

The minimum investment into the Growth Portfolio option is £25,000

Please provide total details of the amount that you would like to invest into the Unicorn AIM IHT service.

Tax Year of Investment		
Non-ISA	£	£
ISA*	£	£
Total	£	£

*Please note: for ISA investors, the 2015/2016 tax year cut off is 12pm on 1 April 2016

Payment Details

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

Cheque/Banker's Draft – please enclose a cheque from a personal account made payable to Reyker Client A/C Re Unicorn. We do not accept cheques from business accounts, third parties (including your spouse) or post-dated cheques.

Bank Transfer – Please transfer your investment to the following account after first sending in your completed application form:

Account Name: REYKER CLIENT A/C RE UNICORN

Account Number: 45751773

Sort Code: 600001

Payments should be sent with your name as a reference.

Part Three – Transferring from Another ISA Provider

Do you wish to transfer any existing ISA investments with other providers into your Unicorn Aim Inheritance Tax ISA?		Y / N
Number of ISA Transfers		
Estimated Total Transfer Value	£	

For each ISA transfer, please complete an ISA Transfer Application Form.

Part Four – About the Adviser/Intermediary

(To be completed by the adviser/intermediary)

Company	
Title	
Name	
Telephone	
Address	
Postcode	
Email	
FCA Number	
Bank Account Details (for commission payments / facilitation fees)	Sort Code: Account Number: Account Name:
Are you part of a network/service provider?	Y / N
If yes, please provide the network/service provider name:	

Part Five – Intermediary Fees

Advised Fees

Please indicate the level of initial adviser charges and/or ongoing adviser charges agreed. If you have not agreed that payments should be made from your portfolio to your adviser then please indicate 'Nil'. Any initial charge agreed with your adviser is taken from your payment(s) and paid to your adviser before your funds are invested.

Initial adviser charge (Tick one box only)	<input type="checkbox"/>	Fixed Amount (£)	<input type="text"/>
	<input type="checkbox"/>	Percentage (%)	<input type="text"/>
Ongoing adviser charge (Tick one box only)	<input type="checkbox"/>	Fixed Amount (£)	<input type="text"/>
	<input type="checkbox"/>	Percentage (%)	<input type="text"/>

The 'Ongoing adviser charge' fixed amount or percentage stated above (whichever is relevant) is an annual amount, accrued monthly. If you choose to pay on a percentage basis, this will be calculated on the value of your portfolio. We will pay your adviser monthly by selling assets from your portfolio.

Execution Only Commission

Please indicate how much commission should be paid to the intermediary and how much reinvested back into the portfolio for the benefit of the client.

Intermediary Initial Commission up to 2.5%	<input type="checkbox"/>	Taken By Intermediary (%)	<input type="text"/>
	<input type="checkbox"/>	Reinvested into portfolio (%)	<input type="text"/>
Intermediary Renewal Commission up to 0.5%	<input type="checkbox"/>	Taken By Intermediary (%)	<input type="text"/>
	<input type="checkbox"/>	Reinvested into portfolio (%)	<input type="text"/>

Part Six – Risk Warnings and Information about Investment Risk

- Share prices, and the prices of other investment instruments and products, can go down as well as up. This means that you may get back less than you originally invested in the Unicorn AIM Inheritance Tax Portfolio Service. In the case of equities generally, not only will their price and value vary but dividend payments may also fluctuate in line with the fluctuating trading performance of the issuing company.
 - Stock markets are volatile, which means that prices can move up and down sharply in the short term and can vary significantly depending on trading volumes in the market. If you instruct us to sell your investments during a down turn, you may be exposed to a greater risk of loss than you would if you waited for markets to recover. For this and other reasons, equity investments should usually be looked at as a medium to long term investment; generally that means investing for a period of 5 years and above to benefit from any positive movements in market trends.
 - An investment in the Unicorn AIM Inheritance Tax Portfolio Service should not be considered as a short term investment and may not be suitable for you if you consider it likely that you will have a short term need for a substantial proportion of money invested.
 - Although markets and commentators typically track historical data and may use it when considering investment decisions, past performance is not a guide to future performance.
 - The extent and value of any tax advantages or benefits arising from the use of tax-advantaged services will vary according to individual circumstances and government legislation. The levels and bases of taxation may also change. You are recommended to seek advice from an FCA authorised person or an appropriately qualified tax adviser regarding the tax implications of any investment through the Unicorn AIM Inheritance Tax Portfolio Service.
 - Investing in AIM listed, smaller capitalised companies is high risk and may expose you to a significant risk of losing your investment.
 - It may be difficult to obtain accurate information in order to determine the current value of your investment through the Unicorn AIM Inheritance Tax Portfolio Service.
 - Many smaller quoted companies have small management teams and are highly dependent on the skill and commitment of a small number of individuals. The performance of these companies may therefore be adversely affected by the departure or unavailability of certain key personnel.
 - Smaller, AIM quoted companies commonly experience significant change and carry higher risk than is the case in larger or longer established quoted companies.
 - Force majeure events, which are events beyond the control of any party, including fire, flood, earthquake and other acts of God, terrorist attacks and war may affect a party's ability to perform its contractual obligations or may lead to the underperformance of an investee company.
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Risk Warnings and Information about Investment Risk (Cont.)

- WM Capital Management will use its best endeavours to invest in companies quoted on AIM which qualify under the Business Property Relief rules. However, WM Capital Management cannot guarantee that all investments will qualify for such relief and therefore accepts no liability in this regard.
- Following the admission of a company to the main market of the London Stock Exchange, Business Property Relief for Inheritance Tax purposes will cease.
- The levels and bases of reliefs from taxation may change or such reliefs may be withdrawn. The tax reliefs referred to in this Document are those currently available in accordance with current legislation and their value depends on your individual circumstances at the point of investment.
- Unless held via an ISA, an investment into the Income portfolio may result in additional capital gains relative to the Growth portfolio, which could result in a capital tax liability, as a result of selling shares to raise cash to pay fees.
- An investment into the Income portfolio is likely to result in additional trading fees relative to the Growth portfolio as a result of selling shares to raise cash to pay fees.
- An investment into the Growth portfolio may result in a growing cash position if the level of dividends received exceeds the level of fees on the portfolio. Such cash will be reinvested into shares as appropriate but, until such time that it is reinvested, it will not qualify for Business Property Relief.
- Shares in AIM companies are illiquid and it may take some time to invest and disinvest your portfolio.
- Market makers may not be prepared to deal in all AIM quoted securities.
- While funds remain un-invested they will not be subject to market movements (either up or down). However, the two year holding period required for business property relief only starts from the date of investment in qualifying shares. WM Capital will use their best endeavours, subject to market conditions, to invest client's funds within 4 weeks of receipt of application.
- However, when we consider trading conditions to be unfavourable (i.e. periods of sustained market volatility), WM Capital will use their discretion to act in the best interest of the client and ensure a policy of best execution. As a result, at times it may take longer than the anticipated 4 weeks to fully invest the client's monies.

This list is not intended to be exhaustive and you should discuss the element of risk affecting your investments with your financial adviser.

Part Seven – Declarations

Investor Declaration

By signing this form I declare that I:

1. Have received, read and understood the Unicorn AIM Inheritance Tax Portfolio Service brochure, including the risk factors explained within it.
2. Have read and understood the Terms and Conditions of the Unicorn AIM Inheritance Tax Portfolio Service and that this application is made on the terms therein.
3. Have read and understood Reyker Securities Plc's Terms and Conditions and I understand and that this application is made on the terms therein.
4. Have provided answers to all questions in full and to the best of my knowledge.
5. Authorise Reyker Securities plc to hold my investments, interest, dividends and other rights or proceeds in respect of these investments, and to hold any other cash until it is distributed or invested.
6. Authorise Reyker Securities plc and WM Capital Management Ltd to provide information to my adviser/intermediary until notified otherwise.
7. Authorise Reyker Securities plc and WM Capital Management Ltd to provide information about my portfolio to LGBR Capital so they can update my advisor/ intermediary.
8. Have not received any advice as to the suitability or otherwise of the Unicorn AIM Inheritance Tax Service to my personal and financial situation from LGBR, Unicorn Asset Management Limited, WM Capital Management Ltd or Reyker Securities plc.
9. Authorise Reyker Securities plc to facilitate the adviser's fees and charges as set out in Part Five.

Investor	1	2
Investor Signature		
Investor Name		
Date Signed		

Intermediary Declaration

Advised Sales

I declare that I:

- 1. Am authorised to provide the necessary advice to retail clients.
- 2. Have read and understood the Reyker Terms & Conditions for Intermediaries.
- 3. Have read and understood WM Capital Management's terms and conditions for intermediaries.
- 4. Have provided advice to my client and understood that responsibility for the suitability of this investment for my client lies with me.
- 5. Have explained to my client the fees I will be paid in respect of this investment and the services that I will provide in return.
- 6. Have carried out Anti Money Laundering checks on the applicant in accordance with the Terms of Business for Intermediaries.

Adviser Signature	
Adviser Name	
Date Signed	

Non-Advised Sales

I declare that:

- 1. I have read and understood the Reyker Terms & Conditions for Intermediaries.
- 2. I am authorised to receive commission in respect of this investment and I have explained to my client the commission that I will be paid in respect of this investment and any services that I will provide in return.
- 3. Have read and understood WM Capital Management's terms and conditions for intermediaries.
- 4. Have carried out Anti Money Laundering checks on the applicant in accordance with the Terms of Business for Intermediaries.

Intermediary Signature	
Intermediary Name	
Date Signed	

Part Eight – ISA Declaration

Please sign here if you are investing a lump sum in an ISA in the current tax year.

- All subscriptions made, and to be made, belong to me.
- I am 18 years of age or over.
- I have not subscribed and will not subscribe to another Stocks and Shares ISA in the same year that I subscribe to this ISA. I have not subscribed and will not subscribe more than the appropriate overall subscription limit in a Cash ISA and a Stocks and Shares ISA in the same tax year.
- I am resident in the United Kingdom for tax purposes or, if not so resident, either perform duties which, by virtue of Section 28 of Income Tax (Earnings and 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 Reyker if I cease to be so resident or to perform such duties or be married to, or in a civil partnership with, a person who performs such duties.
- I hereby authorise Reyker Securities plc: To be my ISA Manager and directly or through its appointed Nominee to hold my cash subscription, ISA investments, interest, distributions and any other rights or proceed in respect of those investments. To make on my behalf any claims to relief from tax in respect of ISA investments. On my written request to transfer or pay to me, as the case may be, ISA investments, interest, distributions, rights or other proceeds in respect of such investments or any cash.

Applicant Name	
Applicant/Attorney Signature	
Date Signed	

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What You and Your Clients Can Expect Next?

Client



Advisor



Need help? Please contact our team at
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Important Information

Your capital is at risk and you may not get back the full amount invested and the tax treatment of your investments depend on your personal circumstances and may be subject to change. Past performance is not a reliable indicator of future results.

The availability of tax reliefs depends on investee companies maintaining their qualifying status.

Investments quoted on AIM are likely to have higher volatility and liquidity risk than securities on the London Stock Exchange Official List.

We recommend that you seek independent investment and tax advice before investing in our products.

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

Contact Details

LGBR Capital
Candlewick House, 120 Cannon Street
London EC4N 6AS

020 7071 3910 | sales@lgbrcapital.com
