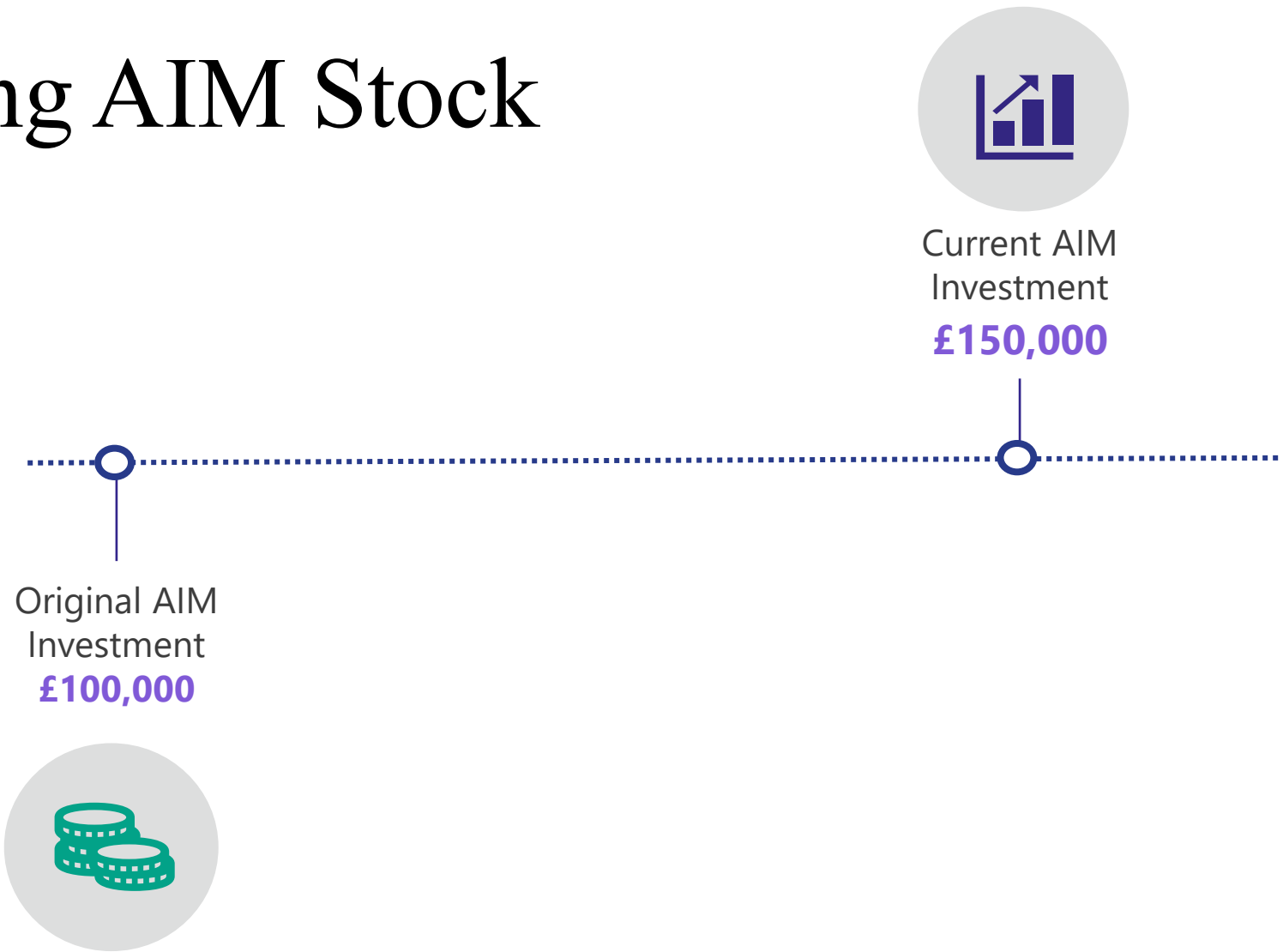


# Case Study: Exiting AIM Stock

How replacement property provision can mitigate inheritance tax (IHT) on AIM portfolio exits

Mr Buck invested £100,000 into AIM shares and has enjoyed strong returns. However, due to the high levels of volatility in the AIM market, he now wants to de-risk his portfolio.

# Exiting AIM Stock



*\*Tax treatment is subject to change and depends on individual circumstances. Tax year 2025/26. Assets qualifying for Business Relief are subject to change.*

# Mr Buck has two options

Investing in just Foresight ITS vs. Splitting the amount into an EIS as well

## Option A

- £140k invested into Foresight ITS
- Uses Replacement Property Provision to retain BR qualification
- Targets 3-4.5% growth from Infrastructure Assets
- CGT is due on the AIM gain
- Amount of £10,000
- £140,000 available to beneficiaries

## Option B

- £100k invested into Foresight ITS
- Uses Replacement Property Provision to retain BR qualification
- £50k invested into EIS
- Uses Replace Property Provision to retain BR qualification
- £10,000 in CGT deferred (assuming CGT allowances are already being utilised)
- £140,000 available to beneficiaries

Capital invested is at risk. Assets qualifying for Business Relief are subject to change. Tax treatment is subject to change and depends on individual circumstances. Tax year 2025/26.

**For further information, please contact your Business Development Manager or the Sales Team**

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