

Foresight Inheritance Tax Solution (“ITS”)

Three reasons why you should shelter your assets in Foresight ITS

Foresight ITS is an innovative product designed to provide investors with a shelter from inheritance tax after a period of two years from the date of investment.

Foresight ITS aims to deliver net returns of 3.0 - 4.5% per annum by owning and operating infrastructure assets including ground mounted solar, onshore wind, reserve power plants, forestry and fibre broadband. These assets are ideal for estate planning solutions, typically providing returns derived from long-term contracted revenue streams with low correlation to equity markets.

Foresight

Global Infrastructure Specialist

- We manage over £9.6bn of infrastructure assets for our institutional and retail clients.
- Foresight ITS investors benefit from our team of over 100 infrastructure specialists who transact real infrastructure assets daily, all over the world, from our UK and international offices.
- Having this resource and level of expertise in-house sets Foresight apart from other BR providers.

£9.6bn

**infrastructure assets
under management**

Trusted by Institutions

- Alongside approximately 40,000 retail investors across a variety of products, we also manage £8.4bn from over 200 leading institutional investors.
- To gain institutional investments, our investment team are subjected to thorough and lengthy due-diligence procedures, to ensure our processes satisfy institutional standards.
- Institutions do not benefit from tax relief on their investments, so our success in winning these mandates is based solely on our strength as an infrastructure investor.

200+

**institutional investors
including Blackrock, L&G,
Newton, Gravis and EIB**

Market-Leading Insured Option

- To provide certainty for clients that their IHT bill will be taken care of, Foresight launched the Accelerated Inheritance Tax Solution (AITS), which materially increases the chances of successful IHT mitigation by combining life insurance and BR qualifying shares.
- The BR element renders shares exempt from IHT liability after two years, whilst the insurance element provides protection during the initial two-year period.
- Importantly, AITS can substantially improve the chances of successful IHT mitigation and for most investors over a 5-year period, is lower cost than other leading uninsured BR products.



**Crystal clear policy
wording**



**No medical
underwriting**



Competitively priced

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This document relates to the Foresight Inheritance Tax Solution ("Foresight ITS") which is part of the Foresight Inheritance Tax Fund ("Fund").

This document is addressed and distributed by Foresight to financial advisers that are authorised and regulated by the Financial Conduct Authority. Investment in the Fund through Foresight ITS is only permitted through financial advisers. Financial advisers are required to explain to clients the risks of investing in the product and confirm the product is suitable for their clients. Financial advisers should only provide this document to potential investors if provided together with the Foresight ITS Investor Guide ("Investor Guide"), highlighting the FCA Prescribed Risk Warning section at the beginning of that document.

It is important to read the Investor Guide in full, in particular the customer agreement, and understand the key risks that are set out in that document, before a potential investor comes to an investment decision. An investment in the Fund is NOT suitable for all investors. Applications to invest in the Fund through the Foresight ITS will only be accepted on the basis of the content and terms of the Investor Guide.

Foresight cannot provide legal, tax, financial or investment advice. Foresight has taken all reasonable care to ensure that all the facts stated in this document are true and accurate in all material respects. Assumptions, estimates and opinions contained in this document constitute our judgement as of the date of the document and are subject to change without notice. Any forward-looking statements or projections are based on a number of assumptions as to market conditions and there can be no guarantee that any projected results will be achieved.

Tax reliefs are dependent on individual circumstances and any reference to tax laws or levels in this document is subject to change. There can be no guarantee that the Fund's investments will continue to qualify for Business Relief ("BR"). A failure to meet the BR qualifying requirements could result in the investments losing their inheritance tax exempt status, resulting in adverse tax consequences for investors. The value of an investment could go down as well as up and it should be considered a long-term investment. Investing in unquoted shares may expose you to a significant risk of losing all of the money you invest. Past performance is not a guide to future performance and may not be repeated.

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