

AUGUST 2025

# Application Form for Trusts

PUMA AIM INHERITANCE  
TAX SERVICE



**PUMA**  
**INVESTMENTS**

# Complete your application in three simple steps

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Please note that the words and expressions used in this form have the same meanings given to them in the document titled Puma AIM Inheritance Tax Service Investor Agreement.

## 1 Complete the form

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### Documents you must read

Before you can apply for the Puma AIM Inheritance Tax Service you must read the following documents:

- Investor Agreement, including the section entitled 'Custodian Terms'; and
- Investment Overview.

### Verification of identity

In order to process your application, please can you provide **either the original or a wet-ink certified copy of the Trust Deed.**

Certification requirements:

- A statement that this is a true copy of the original;
- The certifier's details (such as name, address, occupation and professional body membership number); and
- The certifier's signature and the signature date (which must not be more than one year out of date). **The certification signature and date must be present on each page of the document.**

In all cases, we will endeavour to confirm the identity of all Trustees and Beneficiaries using an electronic verification system. Therefore, you do not need to send us identity documentation with your application. If the electronic verification checks are not successful, we will ask you to provide two pieces of identity documentation:

1. Certified copy of one government-issued, photo ID document to evidence your identity – such as driving licence or passport (documents must be valid and in date); and
2. Certified evidence of your address such as utility bill or bank statement (documents must be dated within the last three months).

The name and address detailed on the verification documents must be the same as the name and address provided on your Application Form. They will need to be certified as true copies of the originals by a Doctor, Accountant, Solicitor or Financial Adviser.



## We are here to help

We recommend you speak to a Financial Adviser in the first instance, as we cannot offer investment or tax advice.

If you have any questions regarding completing the Application Form, please contact us.

call us on **020 7096 8452**

email **clientonboarding@pumainvestments.co.uk**

or visit **www.pumainvestments.co.uk**

## 2 Complete the form

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### Sections 1-8

#### TRUST DETAILS , TRUSTEES , INVESTMENT AND DECLARATION

All Trustees should complete Sections 1-8 in full.

### Section 9

#### FINANCIAL ADVISER DETAILS

Your Financial Adviser should complete Section 9 in full.

You will receive an acknowledgment of receipt of your application from Puma Investments.

You can pay the amount to be invested as follows:

#### By cheque:

You should send a cheque(s) or duly endorsed banker's draft(s) drawn on a UK clearing bank, made payable to: "**Pershing Securities Ltd. Client Hub Account.**"

#### By bank transfer

To comply with Money Laundering Regulations, our custodian requires a completed application form from investors before providing bank details for payments and opening accounts. These controls help us meet legal and regulatory requirements and protect investors against fraud and operational delays.

Upon acceptance of your application, you will receive a unique reference number to quote when instructing the payment.

## 3 Return the form and arrange payment

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The Trustees or the Trust's Financial Adviser should return the completed Application Form and Trust Deed:

#### By email:

clientonboarding@pumainvestments.co.uk

#### By post:

Puma Investments  
Attn: Client Onboarding  
Cassini House  
57 St James's Street  
London SW1A 1LD

#### Third-party payments & payments from joint bank accounts

Third-party payments are not accepted; all payments must be drawn on an account in the name of the Applicant, and payments from a joint account (i.e. held jointly with a spouse) will require anti-money laundering checks to be conducted on both account holders. If you intend to send monies from a joint bank account, please confirm the second account holders full name, address and date of birth in the notes section.

**SECTION 1 – TRUST INFORMATION**

Trust name	
Settlor name	
Registered address	
	Postcode
Type of Trust	
<b>LEI number</b>	

**First Beneficiary**

First name(s)	
Middle name(s)	
Last name	
Date of birth	
Address	
	Postcode

**Second Beneficiary**

First name(s)	
Middle name(s)	
Last name	
Date of birth	
Address	
	Postcode

If there are more than two Beneficiaries please provide the names and address in Section 8.

## SECTION 2 – TRUSTEE DETAILS

**First Trustee**

First name(s)	
Middle name(s)	
Last name	
Address	
	Postcode
Date of birth	Nationality
Country of tax residency	

**Second Trustee**

First name(s)	
Middle name(s)	
Last name	
Address	
	Postcode
Date of birth	Nationality
Country of tax residency	

**Third Trustee**

First name(s)	
Middle name(s)	
Last name	
Address	
	Postcode
Date of birth	Nationality
Country of tax residency	

If any of the Trustees are a US tax resident, please contact us prior to submitting you application form.

**Trustee personal circumstances**

If relevant, please provide any information regarding the personal circumstances of the Trustee(s) which may enable Puma Investments to better serve you in regard to this investment. Circumstances may include vision or hearing impairment, poor health (both physical and mental), bereavement, neurodiversity, limited digital literacy, low financial resilience or capability. Please notify Puma Investments if the circumstances change.

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**Please confirm which Trustee will act as the primary point of contact for communications.**

Trustee name

Mailing address

(if different from above)

Postcode

Contact email

Contact telephone number

**Communication preferences**

To reduce waste and help cut costs, we recommend investors receive communications by email. If you do not actively select electronic or hard-copy post communications, and you list an email address under the Applicant's personal details, we will send you communications by email. If you have selected electronic communication, please ensure an email address is included under Applicant's Personal Details. Please note if the Trust is an existing investor, this preference will override the correspondence preference of the existing investment(s).

Electronic communication, or  Hard-copy communication

You can update your communication preference at any time by calling 020 7096 8453 or emailing [clientrelations@pumainvestments.co.uk](mailto:clientrelations@pumainvestments.co.uk)

**Data protection**

Puma Investments is the data controller and will process your personal data. We will not share your details with any third parties other than for the purposes described in the Investor Agreement.

We would like to keep you informed of other similar Puma Investments product offerings and services which we think will be of interest to you. Please indicate if you do not want to receive these offers by any of the below channels.

Opt out of post  Opt out of email  Opt out of phone

You can update your marketing preferences at any time by calling 020 7096 8453 or emailing [clientrelations@pumainvestments.co.uk](mailto:clientrelations@pumainvestments.co.uk)

**SECTION 3 – TRUST TAX RESIDENCY**

Please indicate all countries in which the Trust is a tax resident. If the Trust is resident in the US, please contact us prior to submitting your application form.

Country of tax residency

**Tax Identification Number (TIN)**

If the Trust is solely a UK tax resident please provide the Unique Tax Reference Number (UTR) or if it is a tax resident of another country this will be the number assigned by that country’s tax authority.

Tax Identification Number(s) (TIN)

Is the Trust a Financial Institution?\*  Yes. Go to Section 4  No. Go to Section 5.

\* A Financial Institution is an investment entity, a custodial institution or a depository institution. For further details please refer to HMRC (or equivalent) tax guidance on the implementation of the US Foreign Account Tax Compliance Act (known as “FATCA”), EU Directive 2011/16/EU, the Crown Dependencies and Overseas Territories Agreements on exchange of tax information (known as “CDOT”) and the global Agreement on the Automatic Exchange of Financial Account Information (known as “CRS”), collectively known as “FATCA”.

**SECTION 4 – THE TRUST IS A FINANCIAL INSTITUTION**

Please provide a Global Intermediary Identification Number (GIIN)\*

\* A GIIN is obtained by registering with the United States Internal Revenue Service (IRS). Further details are available from the IRS at [www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions](http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions)

Please confirm whether it is the GIIN of the Entity or the Sponsoring Financial Institution.

Entity

Sponsoring Financial Institution

Name of Sponsoring Financial Institution (If you are unable to provide a GIIN, please give your reasons):

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**SECTION 5 – THE TRUST IS NOT A FINANCIAL INSTITUTION**

If the Trust is not a Financial Institution it is considered to be a Non-Financial Entity (NFE) for FATCA purposes. Please confirm the status of the Trust according to HMRC.

- Active NFE. Go to Section 6.\*
- Passive NFE. Complete the rest of this section.
- Other. Provide details and go to Section 6. Details:

\*The most common example of an Active NFE in the case of a Trust is one that is conducting trading activities and meets certain conditions such as an active income test. If the Trust is not an Active NFE it will be a Passive NFE. For further details see the HMRC guidance available at [www.gov.uk/government/publications/uk-us-automatic-exchange-of-information-agreement](http://www.gov.uk/government/publications/uk-us-automatic-exchange-of-information-agreement)

Where the Trust is a Passive NFE, please list below the details of each controlling person of the Trust.

	Name	Country of tax residence	Tax Identification Number	Country of birth	Date of birth
Trust name					
First Beneficiary					
Second Beneficiary					
First Trustee					
Second Trustee					
Third Trustee					

If there are more than two Beneficiaries or more than three Trustees, please provide the above information for each additional Beneficiary and/or each additional Trustee in Section 8. If any other person controls the Trust, please provide these details in Section 8. You are recommended to take advice on the definition of “controller” or alternatively refer to HMRC’s guidance on FATCA.

If the Trust is a “Direct Reporting NFE” or a “Sponsored Direct Reporting NFE” please confirm this in Section 8 and provide the GIIN of the NFE or its Sponsoring Entity as applicable.

**SECTION 6 (A) - TRUST'S SUBSCRIPTION**

Please indicate the amount you would like to invest.  
 There is no maximum limit on the size of the Trust's subscription.  
 The minimum investment amount is £20,000.

£

It is our duty to request the following information in relation to your subscription as part of anti-money laundering legislation:

**Please confirm:**

The reason the Trust is investing in AIM IHT Service?

Why the Trust was created?

What the origins of the money in the Trust are?

**SECTION 6 (B) - ADVISER CHARGE**

Do you wish Puma Investments to facilitate payment to your Financial Adviser of an Adviser Charge, as indicated by your Financial Adviser in Section 9 (B)? Tick as appropriate in relation to any initial adviser charges AND/OR ongoing adviser charges you may have agreed with your financial adviser.

Yes       No

**SECTION 6 (C) - TRUST BANK ACCOUNT DETAILS**

This data is an anti-money laundering legislation requirement for the Puma AIM Inheritance Tax Service Custodian.

Account name

Account number

Sort code

Bank or building society name

## SECTION 7 – DECLARATION

Please note: This Declaration must be signed by at least three Trustees or, if there are fewer than three, all Trustees. By signing this Declaration, **THE TRUSTEES HEREBY CONFIRM THAT:**

1. The Trustees have read and understood the Investor Agreement (including the Custodian Terms and, where applicable, the ISA Terms) and the Puma AIM Inheritance Tax Service Investment Overview (in particular the section headed “Risk factors”).
2. The Trustees have read Puma Investments' Privacy Statement (available at [www.pumainvestments.co.uk](http://www.pumainvestments.co.uk)) and the relevant clause within the Investor Agreement and understand the purposes for which the Trustees' personal data will be used.
3. The Trustees agree to be bound by the Investor Agreement, the Investment Overview, the Custodian Terms and the representations and declarations given by the Trustees and, if applicable, the Trustees Financial Adviser in this Application Form.
4. The information contained in this Application Form relating to the Trustees is true and accurate as at the date of signing this Application Form. The Trustees agree to notify Puma Investments promptly of any change in the Trustees' circumstances which may affect this information.
5. The Trustees authorise Puma Investments, and Pershing Securities Limited (the “Custodian”) to carry out their respective roles in providing the Puma AIM Inheritance Tax Service to the Trustees on the basis set out in the Investor Agreement.
6. The Trustees consent to Puma Investments' and the Custodian's execution policies (respectively) and for Puma Investments and the Custodian to execute orders outside a regulated market or Multi-Lateral Trading Facility.
7. The Trustees consent to Puma Investments and the Custodian providing information by electronic means that both are obliged to send.
8. Unless separately agreed with Puma Investments, distributed income from Investments shall be reinvested in the Trustees' Portfolio.
9. Where the Trustees have received advice from a Financial Adviser as to the suitability of the Puma AIM Inheritance Tax Service, the Trustees confirm they will continue to receive such advice on an ongoing basis until the Trustees notify Puma Investments otherwise.
10. The Trustees have not received investment or tax advice from Puma Investments or the Custodian and understand that such advice cannot be provided by Puma Investments or the Custodian.
11. The Trustees consent to Puma Investments facilitating the payment to the Financial Adviser (named in Section 9 (A)) of the Adviser Charge (set out in Section 9 (B)).
12. The Trustees acknowledge that Puma Investments may be required to disclose information about the Trustees' account, tax residency, TIN and personal details to HMRC, in line with the requirements of US FATCA and the CRS and agree that if the Trustees' country of tax residence changes in the future, the Trustees will advise Puma Investments within 30 days of such change being effective.
13. The Trustees understand that the availability of tax reliefs depend on a number of things including their personal circumstances, thresholds imposed by tax law and minimum holding periods, and that reliefs may be subject to change.

Note: Statement 11 shall apply only where the Trustees have indicated in Section 6 (B) above that Puma Investments is to facilitate payment to the Trustees' Financial Adviser of an Adviser Charge.

Signed by First Trustee

Date

\_\_\_\_\_  
Name



## SECTIONS 9 (A) TO 9 (D) TO BE COMPLETED BY THE FINANCIAL ADVISER

## SECTION 9 (A) – FINANCIAL ADVISER DETAILS

Company

Company stamp (if applicable)

(Please include the name of any network to which you or your firm are connected).

FCA firm reference number			
Network code (if applicable)			
Address			
		Postcode	
Financial Adviser's details		Administrator's details (if different to Financial Adviser)	
Name		Name	
FCA Individual Reference No.		Email	
Email		Telephone	
Telephone			

## SECTION 9 (B) – ADVISER CHARGE

You may specify a fixed amount or a percentage. If you request to facilitate an Initial Adviser Charge on a percentage basis, the Adviser Charge will be calculated as a percentage of the monies the Applicant uses to invest into the Puma AIM Inheritance Tax Service.

Ongoing Adviser Charges will be calculated as a percentage of the value of the Applicant's portfolio as at each calendar quarter (31 March, 30 June, 30 September, 31 December). You should make the Applicant aware that the level of Ongoing Adviser Charges may increase over time in the event that the value of the Applicant's portfolio grows. The charging of VAT on an adviser charge is the sole responsibility of the authorised Financial Adviser. Ongoing adviser charges will commence from the calendar quarter following the date your shares are allotted. **Please provide the total amount/percentage inclusive of VAT below.**

Initial Adviser Charge	£		%
Ongoing Adviser Charge	£		%

**Contact for fee statements**

Name	
Email	

Please complete this section if you would like adviser charge statements to be emailed to a specific person/department, (other than the financial adviser).

**SECTION 9 (C) – ADVISER BANK DETAILS**

Please provide the bank details into which the Adviser Charge should be paid (this section must be completed if a charge is indicated under Section 6 (B)).

**Mandatory section:**

Account name		
Account number	Sort code	
Bank or building society name		

**SECTION 9 (D) – FINANCIAL ADVISER/INTERMEDIARY DECLARATION**

**Please note:** For the purposes of this declaration, “Relevant Parties” shall refer to the Trust itself; all Trustees, Settlers, Protectors and Controllers of a Trust, or any other connected party that exercises control over the Trust (whether corporate entities or individuals); and Parties holding beneficial interest in the Trust; including Beneficial Owners/Beneficiaries (whether corporate entities or individuals).

By signing this Application Form, **I HEREBY CONFIRM THAT:**

1. I have read and understood the Puma AIM Inheritance Tax Service Investment Overview.
2. I have reviewed a copy of the Puma AIM Inheritance Tax Service Terms of Business for Intermediaries (the “Intermediary Terms”), a copy of which is available on the Puma Investments website at [www.pumainvestments.co.uk](http://www.pumainvestments.co.uk) and agree to be bound by its terms.
3. I have verified the identity of the Relevant Parties in accordance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (as amended) and confirm that documentary evidence has been obtained and identity checks have been undertaken to confirm that the Relevant Parties’ name and address as shown on this Application Form are correct. I agree to provide Puma Investments, if requested upon giving reasonable notice, copies of such documentary evidence that I hold for the Relevant Parties.
4. I have assessed that an investment in the Puma AIM Inheritance Tax Service meets the Relevant Parties’ objectives, that they have the expertise, experience and knowledge to understand the risks and that they are able to bear the associated risks involved in such an investment.
5. I have provided a personal recommendation to the Relevant Parties that the Puma AIM Inheritance Tax Service and the Customer Mandate contained in the Investment Overview are suitable.
6. If the Manager accepts the Trustees’ application, I will (as applicable) provide a suitability report to the Relevant Parties’, the contents of which shall comply with the requirements of Chapter 9.4 of COBS.
7. In the event that I cease to act for the Trustees for any reason whatsoever, I shall notify Puma Investments immediately and take such steps as are set out in the Intermediary Terms.

Where I have completed Section 9 (B):

8. I have agreed with the Relevant Parties that the Manager can facilitate the payment to my firm of the Adviser Charge(s) set out in Section 9 (B).
9. I agree that the Manager will not be liable to my firm in respect of any Adviser Charges owed to my firm by the Relevant Parties (including, without limitation, where the Trustees ask the Manager not to pay an Adviser Charge to my firm).

Signature of Financial Adviser

Date

# Get in touch

We're here to help

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We recommend you speak to a Financial Adviser in the first instance, as we cannot offer investment or tax advice.

If you have any other questions about completing this application form, please contact us on **020 7096 8452** or email us at **clientonboarding@pumainvestments.co.uk**.

## ADVISERS

Our expert national Business Development Team is here to help, and would be happy to discuss any of our offers in more detail with you either by phone or by visiting your offices.

Please contact us on **020 7096 8451** or email us at **businessdevelopment@pumainvestments.co.uk**.

For further information, please visit **[www.pumainvestments.co.uk](http://www.pumainvestments.co.uk)**

The information contained in this form is correct as at August 2025, and is to be read in conjunction with the Prospectus.

Cassini House  
57 St James's Street  
London SW1A 1LD

Puma Investments is a trading name of Puma Investment Management Limited, which is authorised and regulated by the Financial Conduct Authority, FCA Number 590919. Registered office address: Cassini House, 57 St James's Street, London SW1A 1LD. Registered as a private limited company in England and Wales No 08210180.

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