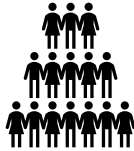


AMATI AIM IHT Portfolio Service Target Market Statement



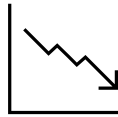
Investor Type

Retail and Professional
UK resident for tax purposes



Knowledge and Experience

Basic, Informed and Advanced



Ability to Bear Losses

No Capital Guarantee



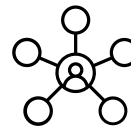
Risk Tolerance

High



Client Objectives and Needs

AIM-quoted securities
BPR/IHT liability mitigation
Initial qualifying period of 2 years
Shares held until death of donor



Distribution Strategy

Professional advisers only
Suitability assessment required



Vulnerable Customers

No inherent negative features
No ongoing financial commitments
No exit charges
Tailored communications available on request



Negative Target Market

Non-UK resident for tax purposes
Low risk tolerance
Requirement for income
Capital protection/limited capital loss

The Amati AIM IHT Portfolio Service (“the Service”) operates on the basis of a Model Portfolio of AIM-quoted stocks, which provides the template for the discretionary management of portfolios held by clients of wealth managers and other intermediaries. The companies chosen for the Model Portfolio are those that to the best of our knowledge are likely to qualify for Business Property Relief (“BPR”), and as such could potentially provide up to 100% inheritance tax relief after a holding period of two years (subject to the final determination of HMRC). Shares must continue to be held as shares meeting the requirements of BPR legislation, until the death of the donor, so it is advised that the client's will clearly identifies the beneficiary of the shares. Amati cannot guarantee that 100% of the client’s portfolio will be potentially exempt after two years, nor that the qualification rules as set out by HMRC will not change in future in a way that affects the status of individual holdings.

Distributors should consider the use of an ISA wrapper in order to avoid capital gains and income tax liabilities, which may arise where the shares are held in a general investment account.

Amati does not give advice to retail clients. The suitability of the Service must be assessed by a professional adviser on an initial and ongoing basis. For further information please refer to the fund factsheet, brochure and DDQ, which contain further details of the product, including costs and charges and risk factors. These documents are available [here](#).

For regulatory enquiries please contact compliance@amatiglobal.com. For further information on the product and for sales enquiries please use the contact details below.

Signatory of:



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Amati Global Investors Limited is authorised and regulated by the Financial Conduct Authority