

AESOP Facility

If you acquire shares through participation in certain Inland Revenue approved all employee share option schemes or share save schemes, then you may transfer these directly into an ISA within 90 days of the date upon which the shares emerge from the Scheme. The transfer does not incur any charge to capital gains tax upon the difference between the exercise price and transfer value. You may transfer up to £10,200 worth of shares calculated by reference to the share value on the day immediately preceding the date of the transfer.

To transfer AESOP shares into your ISA

- Complete an ISA application form.
- Sign a Crest transfer form.
- Enclose your share certificate(s).
- Enclose confirmation to the effect that the shares have emerged from an Inland Revenue approved scheme.