

When you should use this form

Use this form when transferring a Cash ISA to another ISA manager.

Give the form to the new ISA manager within 5 working days of the date of the acceptance of the transfer being received.

If the form cannot be given to the new manager on the date of transfer inform him of the type of ISA being transferred and the amount being transferred.

1 National Insurance number

This should be in the format AB123456C. The final character, which will always be A, B, C or D, is not critical and may be omitted if not known.

If the investor does not have a NINO, or only has a temporary NINO (see paragraph 5.16 of the *Guidance Notes*) either leave the box blank or enter the “universal dummy NINO” (XX999999X).

2 Type of ISA

Enter

- “A” if current year subscriptions are being transferred (either on their own or with previous years’ subscriptions), or
- “X” if previous years’ subscriptions only are being transferred.

3 Date of transfer

This will normally be the date on which the new manager agrees to accept the transfer. For more information, see ‘ISA Transfers – suggested best practice’ in Appendix B of the *Guidance Notes*.

4 Amount transferred

Enter the total amount transferred.

If the ISA holds units or shares in a UCITS, or other investments that have failed the 5% test (see paragraphs 7.39 and 8.1), and these investments are being transferred in specie, attach a list and tick the box.

5 Current year subscriptions

If “A” is entered in the “Type of ISA” box, enter

- the amount subscribed in the current tax year, and
- the date of the first subscription in the current tax year.