



PRESS RELEASE FOR IMMEDIATE RELEASE

11/2015

Prime IHT Portfolio to provide tax planning and capital preservation tool

Underlying portfolio of unlisted finance companies focussed on capital preservation, lending to the UK rural, agricultural and green energy sectors

LONDON, November 2015: Prestige Asset Distribution is pleased to announce the launch of a new product for private clients and their financial advisers interested in mitigating the impact of inheritance tax (IHT) and preserving capital value. The Prime IHT Portfolio has been created by Prestige in conjunction with UK brokerage First Equity, to allow investors to take advantage of Business Property Relief (BPR).

The Prime IHT Portfolio ("Prime IHT") targets a 4% return per year (after management charges), using unquoted companies as the underlying portfolio. It is most suited for UK-domiciled investors, regardless of their residency, who wish to take advantage of additional tax planning opportunities under the UK's Business Property Relief (BPR).

The companies in the portfolio are active trading companies and not static assets, like real estate, hence they qualify under the UK government's BPR scheme, which was first introduced in 1976. London based, First Equity Limited will be responsible for day to day portfolio service management, with affiliated companies of Prestige being responsible for the underlying lending origination, administration and monitoring of lending activity and the production of share prices on a monthly basis.

Investments made under BPR qualify for 100% relief from inheritance tax, provided that the shares are held for at least two years, and still held at the time of the client's death. The relief only applies to shares which are not listed or traded on a Recognised Investment Exchange.

Helping Small Businesses in the UK

The underlying companies in the Prime IHT Portfolio constitute finance firms that are active in the direct lending market for small business, especially in the rural, agricultural and green energy sectors in the UK. Prestige has considerable expertise in these sectors, focusing on borrowers with tangible assets or income streams supported by government-backed schemes (e.g. green energy tariffs).

Craig Reeves, Founder of Prestige Asset Distribution, said: "With house prices in the UK continuing to rise, more and more home owners will be caught by inheritance tax. Additionally there are now approximately 2 million private landlords operating buy to let investment properties. Business Property Relief was designed to incentivise investors to play a part in the

growth of the UK economy. Our portfolio of lending businesses is doing just that - funding much needed growth in UK agriculture, small business and alternative energy.”

Prestige and its associates take conflicts of interest very seriously, and ensure that the funds under management are subject to independent oversight and custody. Settlement and custody facilities will be provided by Jarvis Investment Management.

Prime IHT Portfolio is only being made available via financial advisers. While funds can be withdrawn at any time, it requires two years for any contribution to attract full relief from inheritance tax.

There is a minimum subscription of £10,000 to the Prime IHT Portfolio, with a 3% fee for investment dealing and a 1% dealing fee for withdrawals. No dealing fee is charged for sales or reinvestment within a Prime IHT Portfolio.

www.prime-iht.co.uk

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ABOUT PRESTIGE:

<http://www.prestigefunds.com/wp-content/uploads/ABOUT-PRESTIGE.pdf>

Prestige was incorporated in 2007 and has raised almost US\$1billion in assets over the past 7 years. Privately owned by senior management, Prestige Asset Distribution Limited and its Affiliates have operations in several countries employing and retaining over 50 professionals providing Fund Management, Investment Administration, Sales, Marketing and Distribution Support services as well as established Asset Finance and Invoice Finance operations. Prestige now has over 4,000 investors advised by over 250 investor groups globally, including approximately 50 in Switzerland alone as well as several large state pension fund groups in the Middle East and a UK based registered charity. During 2014, investment professionals in over 50 countries around the world logged on its main website: www.prestigefunds.com.

ABOUT PRESTIGE ASSET DISTRIBUTION LIMITED:

Prestige Asset Distribution Limited, which is based in the British Virgin Islands, initiated the creation of the Prime IHT Portfolio and acts as its distributor, working with its agents and other intermediaries to promote the Prime IHT Portfolio to a wide range of financial advisers - globally. Prestige Asset Distribution Limited reserves the right to transfer its role as Distributor of Prime IHT Portfolio to any of its Affiliates, together with the right to receive all dealing charges with effect from the date of any such transfer.

In addition to operating and administering investment funds, Prestige's affiliated companies operate several UK based finance companies generating repeat income from leasing equipment, machinery, vehicles, land, buildings and renewable energy, making secured loans and providing other forms of alternative finance with the benefit of security over tangible assets and / or to businesses with contracted cash flows.

www.prestigeassetdistribution.com
www.prestigefunds.com

ABOUT FIRST EQUITY LIMITED:

First Equity Limited is an independent broker offering services to both institutional and private clients. The firm offers private clients execution-only, advisory and discretionary managed portfolio and trading services with access to equity Initial Public Offerings (IPOs) and placings. Its services are suitable for Individual Savings Accounts (ISAs) and Self Invested Personal Pensions (SIPPs). The firm was formed in 1986 and after initially trading as an execution-only broker, it subsequently added advisory and discretionary managed services. Investors will establish an account with First Equity in order that they can process their investment applications, act as their portfolio manager for their investment in the Prime IHT Portfolio, monitor performance and provide them with a reporting facility. First Equity Limited is authorised and regulated in the UK by the Financial Conduct Authority (No. 124394), and is a member of the London Stock Exchange and the ICAP Securities and Derivatives Exchange (ISDX).

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