



MINERVA SIPP PERMITTED INVESTMENTS

This document details the permissible investments for the Minerva SIPP as defined by HM Revenue & Customs Legislation.

- Stocks and shares listed, or dealt in, on any recognised stock exchange including the Alternative Investment Market (AIM). These must be purchased and held by UK based Stockbroker / Investment Manager who is regulated by the Financial Services Authority (FSA). Securities covered can be as follows:
 - Equities
 - Fixed interest securities issued by governments or other bodies
 - Debenture stock and other loan stock
 - Warrants (for equities)
 - Permanent interest bearing shares
 - Convertible Securities
 - Exchange traded funds

- Futures and options, relating to stocks and shares traded on an HM Revenue & Customs or FSA recognised future exchange.
- Contracts for Differences (CFD) provided the stock the CFD relates to is on an HM Revenue & Customs or FSA recognised stock exchange.
- Depositary Interests, which must be held by the UK based Stockbroker / Investment Manager.
- The following investments must be listed, or dealt in, on an HM Revenue & Customs or FSA recognised stock exchange and held by a UK based Stockbroker / Investment Manager who is regulated by the Financial Services Authority (FSA):
 - Investment Trusts
 - UK Real Estate Investment Trusts (REIT)
 - Venture Capital Trusts

These investments can alternatively be purchased and held through investment trust savings schemes or investment plans operated by persons operating in the UK and authorised for that purpose under FSA.

- Units / Shares in Collective Investment Schemes as follows:
 - Unit Trust
 - Open Ended Investment Companies (EIC)
 - Undertaking for Collective Investments in transferable securities (UCITS) which are recognised schemes

- Insurance company managed funds and multi-linked funds.
- Endowment policies traded by a FSA regulated broker (TEP).
- Deposit accounts held with any UK based deposit taker in any currency.
- National Savings and Investments.
- Commercial property (please see our Property Purchase Guide)

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