

SARASIN

Sarasin Investment Funds Limited

Sarasin Fund of Funds OEIC Application Form

Sarasin Funds ICVC (the "Company") is offering shares in the Funds listed below to investors in accordance with the terms of the current prospectus of the Company (the "Prospectus") and the terms of subscription set out below. Unless otherwise defined, all capitalised terms used in this Application Form shall have the same meaning given to them in the Prospectus.

Please return this form to: Sarasin Investment Funds Limited, PO Box 3733, Royal Wootton Bassett, Swindon, SN4 4BG (authorised and regulated by the Financial Conduct Authority) Tel: 0333 330 0373 (Dealing line) or +44 (0)20 7098 8164 from outside the UK, Fax: +44 (0)20 7643 3910. **Please use BLOCK CAPITALS.**

Before completing this application form, please ensure you have read the Key Investor Information Document (KIID) for the Fund(s) that you wish to invest in.

Please note that no U.S. Person is permitted to invest in the Funds.

A. REGISTRATION DETAILS

All Applicants must complete this section.

Individuals

First Applicant Details

If the holding is registered in more than one individual (maximum four) each holder must provide full details on the additional "Investor Details" sheet in section J of this Application Form.

Title	Surname	Forename(s) in full
1.		
2.		
3.		
4.		

Designation (if applicable):

If you are investing for a child under 18, please provide child's initials and provide a certified copy of the child's birth certificate.

Permanent Residential address

	Postcode:
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Country of residence

Daytime telephone number

E-mail address

Existing Sarasin Account no.
(if applicable)

Date of birth

Tax identification no. (if known)

Institutions

Registered name for Trusts

Please note that an account cannot be registered in the name of a Trust. The registered account holder(s) must be the individual Trustee(s) and the name of the Trust can be added as a designation.

Registered name

Designation (if applicable):

Registered address

	Postcode:
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Country of incorporation

Daytime telephone number

E-mail address

Existing Sarasin Account no.
(if applicable)

Date of incorporation

Tax identification no. (if known)

To be completed by the Financial Adviser

Agent Stamp:

Name:

Address:

FCA registration number:

B. SUBSCRIPTION DETAILS

Lump sum – The minimum is £1,000 per Fund. All investments into the Funds will be made into the retail share class noted below. Please note accumulation shares will be purchased unless you complete Section C. To pay by Bank Transfer, please follow the instructions in Section E. If you wish to pay by cheque, please make it payable to Sarasin Investment Funds Ltd.

Monthly savings – The minimum investment is £100 per month per Fund. Please send a cheque for your first instalment and complete the Direct Debit form in section K of this Application Form for subsequent payments. Please note only accumulation shares are available for monthly savings.

If payment has not already been made, this will be due in cash or cleared funds not later than the fourth business day after the relevant dealing day.

Fund Name	Share class	Inc	Acc	Number of Shares	Lump Sum Amount (minimum £1,000)	Monthly savings# (minimum £100)
Sarasin Fund of Funds – Global Strategic Growth ISIN code: Inc GB00B5VX3706 Acc GB00B6114G73	A	<input type="checkbox"/>	<input type="checkbox"/>	shares	£	£
Sarasin Fund of Funds – Global Diversified Growth ISIN code: Inc GB00BQ0PZF65 Acc GB00BQ0PZG72	A	<input type="checkbox"/>	<input type="checkbox"/>	shares	£	£
Sarasin Fund of Funds – Global Growth ISIN code: Inc GB00BQ0PYZ96 Acc GB00BQ0PZ017	A	<input type="checkbox"/>	<input type="checkbox"/>	shares	£	£
Sarasin Fund of Funds – Global Equity ISIN code: Inc GB00B7JYZF12 Acc GB00B7CLW252	A	<input type="checkbox"/>	<input type="checkbox"/>	shares	£	£

if you cancel your Direct Debit, please inform Sarasin Investment Funds Limited

C. INCOME PAYMENTS

If you wish to receive income from your investment, please complete this section. Please note that this facility is only available for lump sum investments.

Bank/Building Society	Bank/Building Society Account number
Address	Branch Sort Code
Postcode:	Building Society Roll No.
Account name	

Please note that if no payment details are provided, income will be reinvested to buy additional shares.

D. REDEMPTION PAYMENTS

Please provide details of the bank account to which future redemptions should be paid. We wish to ensure that payments to you are made promptly and accurately. Failure to complete this section may lead to delays whilst nominated bank account details are verified. **Payments cannot be made to a third party.**

If the bank account to which you wish to receive redemption payments is the same as that to which you have requested to receive income payments, above, please tick here ☐

Bank/Building Society	Bank/Building Society Account number
Address	Branch Sort Code
Postcode:	Building Society Roll No.
Account name	

Redemption payments cannot be made to banks outside of the Applicant's home jurisdiction. If you wish to change your bank account details at a later stage, you will be asked for proof of account holding.

E. BANK TRANSFER

For GBP

Royal Bank of Scotland,
London Corporate,
PO Box 450,
5-10 Great Tower Street,
London EC3P 3HX

Bank: Royal Bank of Scotland
Bank branch: London Corp Service Centre
Sort Code: 16-04-00
Account Number: 20018870
Account Name: Sarasin Investment Funds Ltd Sterling Client Money Account

For all investments, please quote reference of client name and account number (if known)

F. ANTI-MONEY LAUNDERING

As a result of legislation in force in the United Kingdom to prevent money laundering, firms conducting investment business are responsible for compliance with money laundering regulations. In certain circumstances investors may be asked to provide proof of identity when buying, converting or selling Shares. Please see the anti-money laundering document checklist in section L of this Application Form.

G. TERMS OF SUBSCRIPTION

In connection with its subscription for Shares, the Applicant (or its agent on the Applicant's behalf) represents and warrants to and for the benefit of the Company, the relevant Funds, Administrator, Custodian, ACD and Investment Manager as set out below. If the Applicant is a nominee, the representations below apply as appropriate to both the nominee and each beneficial owner of the Shares provided that any representations made by a nominee with respect to a beneficial owner is limited to the knowledge of such nominee based on representations after due enquiry received from the beneficial owner.

1. If an individual/individuals, I am/we are over 18 years of age.
2. I am/we are the beneficial owner(s) of the account OR I am/we are acting legally on behalf of the beneficial owner.
3. I/we confirm that the information provided in this Application Form is true, accurate and correct in every respect.
4. I/we, having received and considered a copy of the current Prospectus, the KIID and the most recent annual and/or semi-annual report of the Company (if any) confirm that this application is based solely on the information contained in such documentation and is made pursuant to the terms in the Prospectus and this Application Form.
5. I/we accept that the legal relationship between the Applicant and the Company shall be governed solely by English law, with the jurisdiction being in the location of the Company's registered offices or, for claims under property law, the Applicant's domicile as well. I/we hereby authorise the Company to send me/us details of my/our Share holdings in the Funds in any format via my/our intermediary or the Investment Manager.
6. I/we understand that all the data I/we have submitted will be kept on file with the ACD and will also be stored with the Investment Manager in the United Kingdom. I am/we are also aware that this data will be used for customer support purposes, and I/we explicitly consent to said uses.
7. I/we understand that the ACD and other members of its group of companies may use the information held about me/us to tell me/us about other services and products that Sarasin believe may be of interest to me (if you do not wish us to do this please tick the relevant box below).
8. To comply with the European Unions Savings Tax Directive by virtue of the adoption of the terms by the United Kingdom, I/we understand that if I am/we are an individual beneficial owner resident in an EU Member State all details of interest payments and other similar income may be passed by the ACD to the tax authority of my/our place of residence.
9. I/we acknowledge that the Company has made available to me/us, during the course of this transaction and prior to the purchase of any Shares, the opportunity to ask questions of and receive answers from the Administrator concerning the terms and conditions of the offering described in the Prospectus, and to obtain any additional information necessary to verify the information contained in the Prospectus or otherwise relative to the financial data and business of the Company and the Funds, to the extent that such parties possess such information or can acquire it without unreasonable effort or expense, and all such questions, if asked, have been answered satisfactorily and all such documents, if examined, have been found to be fully satisfactory.
10. I/we acknowledge that I am/we are not investing in reliance on any representation or warranty, express or implied as to the performance of or the investment objective to be achieved by the Company and the Funds.
11. I/we confirm that I/we shall be deemed to make, on a continuing basis, each of the representations and warranties contained herein and I/we agree to notify the ACD or the Administrator immediately if I/we become aware that any of the representations are no longer accurate and complete in all respects and agree to immediately take such action as the ACD may direct, including where appropriate, redemption of my/our entire holding.
12. I/we confirm that the Shares are not being acquired and will not be held in violation of any applicable laws.

Normally this will not result in any delay in carrying out instructions, but should Sarasin Investment Funds Limited request additional information, this may mean that instructions will not be carried out until the information is received. In these circumstances Sarasin Investment Funds Limited may refuse to issue, convert or redeem Shares, release the proceeds of redemptions or carry out such instructions. Income distributions may be reinvested until such time that the requested information is received.

13. I/we confirm that I am/we are purchasing Shares for investment for my/our own account (where the Applicant is an agent or a nominee, for the account of the beneficial owner) and not with any present view towards resale or other distribution of any Shares.
14. I/we acknowledge that the ACD reserves the right in its absolute discretion, and without providing any reason, to accept or reject in whole or in part the application for Shares by any person.
15. I/we have such knowledge and experience in business and financial matters or have obtained advice from a professional adviser such that we are capable of evaluating the merits, and the risks of investing in the Funds and are aware of the risks inherent in investing in the assets in which the Funds will invest and the method by which these assets will be held and/or traded and can bear the loss of our entire investment in the Funds.
16. I/we are able to bear the economic risk of an investment in the Shares, including, without limitation, the risk of loss of all or a part of my/our investment. I/we do not have an overall commitment to investments which are not readily marketable that is disproportionate to my/our net worth, and my/our investment in the Shares will not cause such overall commitment to be excessive.
17. I/we understand that the representations, warranties, agreements, undertakings and acknowledgments in this Application Form are with the intent that they may be relied upon by the ACD and/or Administrator in determining my/our suitability as a purchaser of Shares and shall survive my/our purchase of Shares.
18. I/we agree to indemnify the ACD and the Administrator and agree to keep the ACD and the Administrator indemnified against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) of any nature whatsoever arising to any of them as a result of any breach of any of the representations, warranties, declarations, condition, covenant or agreement contained herein or in any other document delivered by us to the ACD, Investment Manager or the Administrator.
19. I/we understand that the tax disclosure set forth in the Prospectus is of a general nature and may not cover the jurisdiction in which I/we are subject to taxation and that the tax consequences of my/our purchase of Shares depends on our individual circumstances.
20. I/we acknowledge the right of the ACD at any time to require the mandatory redemption of Shares in the circumstances provided for in the Prospectus.
21. I/we declare that the entity or person hereby subscribing for Shares is not a U.S. Person as defined in the U.S. Securities Act of 1933 and that I am/we are not applying as the proxy holder nor acting on behalf of or for the benefit of or with funds obtained from a U.S. Person; that we have not been solicited to purchase Shares while physically present within the USA; that at the time we subscribed for Shares we were outside of the USA; that we agree that the Shares or any interest therein will not be offered, sold, transferred or delivered, directly or indirectly in the USA to a U.S. Person at any time. I/we will notify the Administrator immediately if I/we or any other beneficial owner on whose behalf I am/we are acting, should become a U.S. Person.
22. If an institution, we are duly organised, validly existing and in good standing under the laws of the jurisdiction in which we are organised and we have the power and authority to enter into and perform our obligations under this Application Form and each other document required to be executed and delivered by us in connection with this subscription for Shares, and perform our obligations thereunder and consummate the transactions contemplated thereby and the person signing this Application Form on behalf of us has been duly authorised to execute and deliver this Application Form and each other document required to be executed and delivered by us in connection with this subscription for Shares. Such execution, delivery and compliance by us does not conflict with, or constitute a default under, any instruments governing us, any law, regulation or order, or any agreement to which we are a party or by which we are bound. This Application Form has been duly executed by us and constitutes a valid and legally binding agreement by us.

23. I/we acknowledge that the information in the Prospectus and the information regarding the composition of the portfolio and any information relating to trading activity within the portfolio provided to me/us by the Investment Manager in relation to the Company and the Funds is confidential (the "Confidential Information"). I/we hereby agree to keep the information secret and confidential and not to use the Confidential Information other than in connection with my/our investment in the Fund(s). I/we also agree to take reasonable measures for the prevention of disclosure of or unauthorised access to the Confidential Information.
24. I/we acknowledge that if, at any time, I/we cease to be or, to hold on behalf of, an Applicant, we may be liable to the ACD for any actions, proceedings, claims, costs, demands, charges, losses, damages or expenses ("Loss") and tax arising as a result of a misrepresentation made to the ACD or its delegate or may be called upon to indemnify the ACD for Loss arising as a result of such misrepresentation.
25. I/we acknowledge that any person who holds Shares in contravention of restrictions imposed by the ACD or, by virtue of his holding, is in breach of the laws and regulations of any applicable jurisdiction or whose holding could, in the opinion of the ACD, cause the Company or the Funds to incur any liability to taxation or to suffer any pecuniary disadvantage which the Company or the Funds or the Applicants or any or all of them might not otherwise have incurred or sustained or otherwise in circumstances which the ACD believes might be prejudicial to the interests of the Applicants, shall indemnify the Company, the Funds, the ACD, the Investment Manager, the Custodian, the Administrator and Applicants for any Loss suffered by them as a result of such person or persons acquiring or holding Shares in the Funds.
26. I/we hereby indemnify and keep the ACD on behalf of the Company and the Funds indemnified against any Loss arising to the Company and the Funds by reason of the Company and the Funds becoming liable to account for tax on the happening of an event giving rise to a charge to taxation arising as a result of the holding or beneficial ownership of Shares by me/us including any interest or penalties.
27. The Administrator and the ACD are each hereby authorised and instructed to accept and execute any instructions in respect of the Shares to which this application relates given by me/us in written form or by facsimile. If instructions are given by me/us by facsimile, I/we undertake to forward the original documentation immediately by courier to the Administrator. Neither the Administrator nor the ACD shall be responsible for any mis-delivery or non-receipt of any facsimile or original document. I/we hereby agree to indemnify the Administrator and the ACD (on its own behalf and as agent of the ACD) and agree to keep each of them indemnified against any loss of any nature whatsoever arising as a result of any of them acting upon facsimile instructions. The Administrator and the ACD may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
28. I/we consent to the recording of telephone calls that we make to and receive from the Administrator, the ACD, the Custodian or the Investment Manager and their delegates or duly appointed agents and any of their respective related, associated or affiliated companies for record keeping, security and/or training purposes. I/we consent to the ACD or the Investment Manager sending information about other investment services to me/us by letter, telephone, e-mail or other reasonable means of communication. I/we understand that we have a right not to receive such information.
29. I/we acknowledge that due to UK anti-money laundering requirements, the Administrator or the ACD may require further identification and other documentation from the Applicant(s) before the application can be processed. Until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify the Applicant's identity no request made by the Applicant to either redeem or exchange the Shares will be processed. The Administrator and the ACD shall be held harmless and indemnified against any loss arising as a result of a failure to process the application, or a delay in processing any redemption requests, if such information has been required by the Administrator and the ACD and has not been provided by the Applicant or has been provided in incomplete form.
30. I/we acknowledge that the Company and its Funds, the ACD, Investment Manager, Custodian and Administrator (the "Relevant Parties"), any regulator or court of law (as the case may be), may require further information and documentation from the Applicant(s) (including information concerning the direct or indirect owners of such Applicant) which maybe required to enable the Relevant Parties to comply with their obligations under applicable legislation and regulations. The Applicant hereby agrees and consents to provide the required information and documentation to the Relevant Parties. The Relevant Parties shall be held harmless and indemnified against any loss arising as a result of a failure to provide any information and documentation if such information and documentation has been requested from the Applicant but has not been provided by the Applicant or has been provided in incomplete form. The ACD may also exercise its right to completely redeem an Applicant (at any time or upon any or no notice) if the Applicant fails to provide the Relevant Parties with the information and documentation that the Relevant Parties require to satisfy their obligations under applicable legislation and regulations.
31. This Application Form shall be governed by and construed in accordance with the laws of England and Wales. The Applicant hereby irrevocably consents to the courts of England and Wales for the purposes of any proceedings relating to this Application Form.
32. This Application Form and the Prospectus contain the entire agreement between the parties with respect to the Applicant's investment in Shares. Provisions of this Application Form may not be modified or waived, except in writing.
33. I/we acknowledge that I/we may not assign any of the Applicant's rights or interests in and under this Application Form without the prior written consent of the ACD, and any attempt at assignment without such consent shall be void and without effect.
34. Any provision of this Application Form which is invalid or unenforceable in any jurisdiction, shall, as to such jurisdiction, be ineffective to the extent of such invalidity or unenforceability without rendering the remaining provisions invalid or unenforceable or affecting the validity or enforceability of this Application Form in any other jurisdiction.
35. For the avoidance of doubt, references herein to the ACD or the Company or the Funds undertaking any action or discharging any duty shall as appropriate, be construed as and deemed to be the ACD undertaking or discharging the same on behalf of and for the account of the Company or the Funds.

H. SIGNATURE

I/we agree to subscribe for the number of Shares in the relevant Fund(s) as may be purchased for the subscription amount set out above upon the terms of this Application Form and the Prospectus.

Signature

Date

I. CHECKLIST FOR RETURN OF COMPLETED APPLICATION FORM

- | | | | |
|---|--------------------------|--|--------------------------|
| 1. Completed Application | <input type="checkbox"/> | 4. Bank details provided if requesting income to be paid out. | <input type="checkbox"/> |
| 2. If not paying by TT or Direct Debit, a cheque for total amount invested or first monthly savings payment made payable to Sarasin Investment Funds Ltd. | <input type="checkbox"/> | 5. If you are not investing through a Financial Adviser or your funds are not drawn from a UK bank account bearing the investor's name, include 2 forms of identification as per the attached documentation checklist. | <input type="checkbox"/> |
| 3. Return to: Sarasin Investment Funds Limited, PO Box 3733, Royal Wootton Bassett, Swindon, SN4 4BG | <input type="checkbox"/> | We regret we may be unable to process any application where the Anti-money Laundering documentation has not been provided. | |

J. ADDITIONAL INVESTOR DETAILS

Please ensure that where holdings are registered in more than one individual name, full details of each individual investor are provided in the sections below.

Joint/second investor

Company (if applicable)

Permanent residential address

Postcode:

Country of residence

Daytime telephone number

Existing Sarasin account no. (if applicable)

Tax identification number (if known)

Date of birth

Joint/third investor

Company (if applicable)

Permanent residential address

Postcode:

Country of residence

Daytime telephone number

Existing Sarasin account no. (if applicable)

Tax identification number (if known)

Date of birth

Joint/fourth investor

Company (if applicable)

Permanent residential address

Postcode:

Country of residence

Daytime telephone number

Existing Sarasin account no. (if applicable)

Tax identification number (if known)

Date of birth

K. DIRECT DEBIT FORM

Instruction to your Bank or Building Society to pay by Direct Debit. The Direct Debit will be collected on the 5th calendar day (or next business day) of each month.

Please fill in the whole form and send to: Sarasin Investment Funds Limited, PO Box 3733, Royal Wootton Bassett, Swindon, SN4 4BG.

Full name and postal address of your Bank or Building Society

The Manager,

Originator's Identification Number

8 0 8 4 7 7

Reference Number

Postcode

Name of account holder(s)

Instruction to your Bank or Building Society

Please pay Sarasin Investment Funds Ltd Direct Debits from the account detailed in this instruction subject to the safeguards assured by the Direct Debit Guarantee. I understand that this instruction may remain with Sarasin Investment Funds Ltd and, if so, details will be passed electronically to my Bank/Building Society.

Bank/Building Society Account Number

Branch Sort Code

Signature

Date

Building Society Roll No.

Signature (joint holders)

Date

Direct Debit Guarantee

This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits.

If there are any changes to the amount, date or frequency of your Direct Debit Sarasin Investment Funds Limited will notify you 10 working days in advance of your account being debited or as otherwise agreed. If you request Sarasin Investment Funds Limited to collect a payment, confirmation of the amount and date will be given to you at the time of the request.

If an error is made in the payment of your Direct Debit by Sarasin Investment Funds Limited or your bank or building society you are entitled to a full and immediate refund of the amount paid from your bank or building society.

If you receive a refund you are not entitled to, you must pay it back when Sarasin Investment Funds Limited asks you to. You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

This Guarantee should be detached and retained by the client.



L. ANTI-MONEY LAUNDERING CHECKLIST

Where you are not investing through a UK Authorised Financial Adviser, please read through the relevant section below and ensure that you have sent us the appropriate documentation.

New applicant's must provide us with the required documentation on this checklist. Any outstanding information may delay acceptance of the business and we cannot be held liable for any direct or indirect losses for delays resulting from any incomplete application.

ALL DOCUMENTS provided must be certified as true copies of the original or enclose the original copies. Copies should be in black and white. No colour copies please.

If you are based **within** the UK, documents must be certified by one of the following: UK lawyer, banker, authorised financial intermediary, MCCB regulated mortgage adviser, accountant, doctor, teacher, minister of religion, postmaster, member of the judiciary, senior civil servant, serving police or customs officer or a senior employee of Sarasin.

If you are based **outside** the UK documents must be certified by one of the following: Embassy/Consulate, lawyer or attorney, or by a senior Sarasin employee. If an individual is certifying in a professional capacity, i.e. lawyer, attorney, ensure the individual's full name, signature, professional capacity, employer and date are clearly stated. Under normal circumstances a company stamp should be present.

Private Individuals

Evidence of identity (You need to provide **one** of the following):

- Current, signed, passport, **or** ☐
- National Identity Card with photo or armed forces identity card, **or** ☐
- Current UK Photo Driving Licence together with paper counterpart where applicable if not used for evidence of address **and** ☐

Evidence of residential address verification (you need to provide **one** of the following):

- Original recent utility bill (not over three months old and not a mobile bill), or a National Identity Card with address written on it (you cannot use this as an address verification documentation if you have used it as evidence of identity), **or** ☐
- Current year Local Authority Tax Bill, **or** ☐
- Current UK photo driving license together with paper counterpart where applicable – If not used for evidence of identity, **or** ☐
- Bank, building society or credit union statement (not over three months old), **or** ☐
- The most recent original mortgage statement from a recognised lender (not over twelve months old), **or** ☐
- Solicitor's letter confirming recent house purchase or land registry confirmation, **or** ☐
- Local council rent card or tenancy agreement, **or** ☐
- Land registry confirmation ☐

EU passport holders and/or EU residents (You need to provide in addition to the above):

- Proof of tax identification number (if available), **or** ☐
- Tax residence certificate if you are not resident in the EU. ☐

Corporations

You need to provide **all** of the following unless if an entity is regulated by an appropriate supervisory body in a FATF jurisdiction, then obtain:

- Confirmation of the regulator and the entity's regulated identification number: **and** ☐
- A copy of the entity's authorised signatory list ☐

UK Corporations

If an entity is not regulated, obtain:

- Companies House search (this is the equivalent of a Certificate of Incorporation): **and** ☐
- Evidence of beneficial ownership i.e. extract of share register: **and** ☐
- Latest audited reports and accounts where available: **and** ☐
- Resolution of Board of Directors to open account and authority to represent the company and operate the account: **and** ☐
- Evidence of identify of the principal beneficial owner(s) and controller(s); (i.e. those individuals having a significant influence over, and financial control of the company, such as shareholders with interests more than 25% by certified extract of shareholders register; also those mandated to manage funds, accounts or investments without requiring authorisation and who would be in a position to override internal procedures and control mechanisms): **and** ☐
- Provide a certified list of shareholders and directors; **and** ☐

Non-UK Corporations

If an entity is not regulated, obtain:

- Certificate of Incorporation or certificate of registration/trade or equivalent; **and** ☐
- Memorandum and Articles of Association or equivalent; **and** ☐
- Evidence of the company's registered address (& trading address if different) (i.e. a recent (not more than 3 months old) utility bill in the company name with the registered/trading address) **and** ☐
- Latest audited reports and accounts where available: **and** ☐
- Current Certificate of Good Standing from the Registry of Companies or other official documentary evidence which shows that the company is not in the process of being dissolved, struck off, wound up or terminated; **and** ☐
- Resolution of Board of Directors to open account and authority to represent the company and to operate the account: **and** ☐

- A copy of the company's authorised signatory list; **and** ☐
- Evidence of identify of the principal beneficial owner(s) and controller(s); (i.e. those individuals having a significant influence over, and financial control of the company, such as shareholders with interests more than 25% by certified extract of shareholders register or share certificates; also those mandated to manage funds, accounts or investments without requiring authorisation and who would be in a position to override internal procedures and control mechanisms); **and** ☐
- Provide a certified list of shareholders and directors which includes full names, addresses and dates of birth ☐

Notes: Where the principal owner is another corporate entity, we are required to look behind that company or vehicle. Hence, please ensure you provide the appropriate identification documentation for the ultimate beneficial owners (more than 25% of shareholding) of any domiciliary companies.

Partnerships and unincorporated partnerships

You need to provide all of the following (**note: If you are a Limited Liability Partnership you will be treated as a Corporate customer therefore please ensure that you provide the necessary documentation as per the Corporation checklist**).

- For an unincorporated business provide Certificate of Trade or equivalent; **and/or** ☐
- For Partnerships provide a certified copy of the formal partnership agreement; **and** ☐
- Provide evidence of the business registered address (and trading address if different) (e.g. a recent utility bill (not more than three months old) in the business name with the registered/trading address, you may also use any of the official business documentation with the business address specified within the document); **and** ☐
- Latest audited report and accounts where available; **and** ☐
- For unaudited corporations only, provide current Certificate of Good Standing from the Registry of Companies or other official documentary evidence which shows that the company is not in the process of being, dissolved, struck off, wound up or terminated; **and** ☐
- Resolution of the Partners to open account and authority to authorise/undertake transactions, **and** ☐
- Provide identification and address verification evidence for the principal owners/controllers/partners. **Please apply the identification verification process as per Private Individual checklist for this purpose.** ☐

Trusts

UK and Overseas Trusts (Please complete this section)

- Provide documentary evidence of the appointment of the current trustees, and confirmation of the settlor i.e. certified copies of the original trust deed or any supplementary trust deeds which provides: ☐
 - Name of trust
 - Date of settlement
 - Current trustees
 - Name of settlor
 - Names of appointer/protector
 - Names of beneficiaries
- Identify principal trustees and others who have control over the funds as per private individual checklist and any appointer or protect or who can remove the trustees; **and** ☐
- Identify the providers of the funds, i.e. the settlor (except where they are deceased) as per the individual checklist. Where the settlor is deceased provide either a sealed or certified copy of the Grant of Probate or a certified copy of the death certificate. If not available, a solicitor/attorney written confirmation of the source of funds would suffice; **and** ☐
- Identify verification **as per the individual checklist** for beneficiaries (where known) to the trusts (where the beneficiaries have yet to be identified – verification will be undertaken prior to when any payments are made to them); **and** ☐
- Provide a certified copy of the signatory list; **and** ☐
- Provide documentary evidence **as per the individual checklist** of the signatories to the account and their authority to operate the account, **and** ☐
- Provide documentary evidence of the beneficiaries to the trusts (where known), **as per the individual checklist.** ☐

Note: where beneficiaries have not been identified at the time when the account is opened, identification will take place prior to making any payments.

- If a corporate trustee, please obtain documents in "Corporation" checklist. Attach documentary evidence as required and detailed on forms. ☐
- If a professional trustee, please obtain documents in "Partnership" checklist. Attach documentary evidence as required and detailed on forms. ☐

Charities

Charities (Please complete this section)

- Please provide a copy of the Charity's constitution document, if a trust deed, supply all supplementary trusts deeds; **and** ☐
- Provide the Charity Commission register details of: ☐
 - The Charity's registration number ☐
 - Charity's objectives ☐
 - Names of the trustees which must be signed by one of the instructing trustees ☐
 - An authorised signature list ☐
 - Copy of the latest reports and accounts ☐
 - Personal documentation (see Private Individuals) for the Company Secretary (if the charity is incorporated) or the Instructing Trustees (if the charity is unincorporated) ☐
- Provide a written confirmation of the signatories' authority to act on behalf of the charity (if not already stated in the constitutional document provided) ☐

For other types of entities, i.e. Foundations/LLC's/Pension Funds/Societies/Associations or Government Departments please refer to Sarasin Investment Funds Limited.

Please note: Further information may be requested should it be deemed necessary once the documentation has been reviewed.

APPENDIX 1: TRUSTEE CONFIRMATION

To be completed by Trustees who are regulated and located within the EU/FATF. This Declaration must be returned with the application form.

In making this application for investment, we are acting as Trustee(s) of a trust

Name of Trust:

State briefly the capacity in which the trust/trustee(s) are operating or making the application to open the account:

Address:

Source of Funds:

With full power and capacity under the relevant trust deed to authorise and undertake all relevant transactions

.....

Tick the appropriate box(es):

We are regulated under the Rules of the FCA in our dealings with you. ☐

We are not regulated by the FCA in our dealing with you. ☐

Please state your regulatory authority, country of regulation and any regulatory reference no.:

.....

The Trustees in respect of this trust hereby certify that we have sufficient information to confirm:

1. The true identity of the underlying principals, that is, the settlor(s); named beneficiaries, and controllers **and**

2. That there are no anonymous principals; **and**

3. Where underlying evidence is not maintained in the UK, that there are no bank secrecy or confidentiality constraints that will restrict access to the documentary evidence of identity should it be needed for a UK investigation.

Signed:

Date:

Please print name:

Date:

Please print name:

Date:

Please print name:

Date:

Full Name of Regulated Firm:

M. ADDITIONAL SUBSCRIPTION FORM

In relation to an additional subscription of Shares, you should post or fax your completed Additional Subscription Form to the ACD to ensure that it is received prior to the relevant Dealing Deadline which is midday (GMT) on the relevant Dealing Day. Additional subscription requests received after the relevant Dealing Deadline shall be deemed to have been received for the next Dealing Day. Original documents in respect of additional subscription requests should be forwarded to the ACD at the following address:

Sarasin Investment Funds Limited, PO Box 3733, Royal Wootton Bassett, Swindon, SN4 4BG

Tel: 0333 330 0373 (Dealing line) or +44 (0)20 7098 8164 from outside the UK, Fax: +44 (0)20 7643 3910.

Registration details

Shareholder details

Registered Account Name

Account Number

Address

Postcode:

Contact telephone number

Contact fax number

E-mail address

To be completed by the Financial Adviser

Agent Stamp:

Name:

Address:

FCA registration number:

Subscription details

All investments into the Funds will be made into the retail share class noted below. Please note accumulation shares will be purchased unless you complete the Income payments section below. To pay by Bank Transfer, please follow the instructions overleaf. If you wish to pay by cheque, please make it payable to **Sarasin Investment Funds Ltd**.

If payment has not already been made, this will be due in cash or cleared funds not later than the fourth business day after the relevant dealing day.

Fund Name	Share class	Inc	Acc	Number of Shares	Lump Sum Amount	
Sarasin Fund of Funds – Global Strategic Growth ISIN code: Inc GB00B5VX3706 Acc GB00B6114G73	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> shares	£ <input type="text"/>	£ <input type="text"/>
Sarasin Fund of Funds – Global Diversified Growth ISIN code: Inc GB00BQ0PZF65 Acc GB00BQ0PZG72	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> shares	£ <input type="text"/>	£ <input type="text"/>
Sarasin Fund of Funds – Global Growth ISIN code: Inc GB00BQ0PYZ96 Acc GB00BQ0PZ017	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> shares	£ <input type="text"/>	£ <input type="text"/>
Sarasin Fund of Funds – Global Equity ISIN code: Inc GB00B7JYZF12 Acc GB00B7CLW252	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> shares	£ <input type="text"/>	£ <input type="text"/>

Income payments

If you wish to receive income from your investment, please complete this section.

Bank/Building Society

Bank/Building Society Account number

Address

Postcode:

Branch Sort Code

 - -

Account name

Building Society Roll No.

Please note that if no payment details are provided, income will be reinvested to buy additional shares.

Bank Transfer

For GBP

Royal Bank of Scotland,
London Corporate,
PO Box 450,
5-10 Great Tower Street,
London EC3P 3HX

Bank: Royal Bank of Scotland

Bank branch: London Corp Service Centre

Sort Code: 16-04-00

Account Number: 20018870

Account Name: Sarasin Investment Funds Ltd Sterling Client Money Account

**For all investments, please quote reference of client name
and account number (if known)**

Signature

The Applicant(s) agree to subscribe for such number of additional Shares in the Sub-Fund(s) as may be purchased for the subscription amount set out above upon the terms of the Prospectus.

The Applicant(s) confirm that they have received and read the KIID in relation to this fund(s). The Applicant(s) also acknowledge and agree that the updated KIID for each sub-fund is available at the Investment Manager's website at www.sarasinandpartners.com and that they will read and review the most up-to-date version of the relevant KIID prior to making any subsequent application for Shares in the fund(s).

The Applicant(s) also represent that all representations and warranties as set out in the Application Form provided at the time of initial subscription of Shares in the Sub-Fund(s), remain true, accurate and complete.

If signing as an Agent or as nominee, the Agent/nominee confirms that it has authority to enter into this Additional Subscription Form and to make such representations for itself and on behalf of the Shareholder (as appropriate).

Signature

Date

N. REDEMPTION FORM

In relation to a redemption of Shares, you should post or fax your completed Redemption Form to the ACD to ensure that it is received prior to the relevant Dealing Deadline which is midday (GMT) on the relevant Dealing Day. Redemption requests received after the relevant Dealing Deadline shall be deemed to have been received for the next Dealing Day. Original documents in respect of redemption requests should be forwarded to the ACD at the following address:

Sarasin Investment Funds Limited, PO Box 3733, Royal Wootton Bassett, Swindon, SN4 4BG

Tel: 0333 330 0373 (Dealing line) or +44 (0)20 7098 8164 from outside the UK, Fax: +44 (0)20 7643 3910.

Investor details

Shareholder details

Registered Account Name

Account Number

Address

Postcode:

Contact telephone number

Contact fax number

E-mail address

To be completed by the Financial Adviser

Agent Stamp:

Name:

Address:

FCA registration number:

Redemption details

Lump sum – The minimum redemption amount is £250 per Fund.

Redemption proceeds will be paid after deduction of any bank fees.

Fund Name	Share class	Inc	Acc	Redemption Amount – Shares	Redemption Amount – Cash
Sarasin Fund of Funds – Global Strategic Growth ISIN code: Inc GB00B5VX3706 Acc GB00B6114G73	A	<input type="text"/>	<input type="text"/>	<input type="text"/> shares	£ <input type="text"/>
Sarasin Fund of Funds – Global Diversified Growth ISIN code: Inc GB00BQ0PZF65 Acc GB00BQ0PZG72	A	<input type="text"/>	<input type="text"/>	<input type="text"/> shares	£ <input type="text"/>
Sarasin Fund of Funds – Global Growth ISIN code: Inc GB00BQ0PYZ96 Acc GB00BQ0PZO17	A	<input type="text"/>	<input type="text"/>	<input type="text"/> shares	£ <input type="text"/>
Sarasin Fund of Funds – Global Equity ISIN code: Inc GB00B7JYZF12 Acc GB00B7CLW252	A	<input type="text"/>	<input type="text"/>	<input type="text"/> shares	£ <input type="text"/>

Redemption payments

Please indicate the method of payment (payment of proceeds will normally be made on the fourth Business Day after receipt of the original Redemption Form or renunciation):

Cheque (cheques will be made payable to the first named registered Shareholder and sent to this Shareholder's registered address) ☐

Telegraphic transfer (we will only make payment to the first named registered Shareholder's bank account, third party payments are not accepted) ☐

If the bank account details provided are different to what is held on file, or different from those used for the original investment, bank account verification will be required. This should be provided in the form of a paying-in slip, a void cheque and/or bank statement dated within the last three months. Any failure to produce this information will result in the production of a cheque rather than a bank transfer.

Please also note that the proceeds of the redemption will be withheld if the account is not fully AML compliant.

Bank/Building Society

Bank/Building Society Account number

Address

Branch Sort Code

 - -

Country

Swift Code

Account name

Reference

Signature

I/we represent that all representations and warranties set out in the Application Form provided at the time of initial subscription for Shares in the Fund(s), remain true, accurate and complete and acknowledge that I/we remain subject to the terms of the Prospectus, in particular those relating to UK Anti-money Laundering Regulations.

If signing as an Agent or as nominee, the Agent/nominee confirms that it has authority to enter into this Redemption Form and to make such representations for itself and on behalf of the Shareholder (as appropriate).

Signature

Date

Introductory note

Under applicable information exchange regimes, we may be required to report certain information on individuals to relevant competent authorities. You are required to provide complete and accurate information on this form, failure to do so may result in you being reported.

Supporting notes have been provided which outline the defined terms used in this form. For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in completing this form you should seek qualified professional assistance.

All individuals completing this self-certification should complete Parts 1-3.

PART 1 – INDIVIDUAL INFORMATION

Name of individual

Country of birth

Date of Birth

Permanent residence address

Street:

City:

Postcode:

Country:

Mailing address (if different to permanent address)

Street:

City:

Postcode:

Country:

PART 2 – TAX RESIDENCY

Please specify the jurisdiction in which you are resident for tax purposes:

Primary Jurisdiction:

TIN:

or TIN unavailable*

☐

Additional Jurisdiction:

TIN:

or TIN unavailable*

☐

Additional Jurisdiction:

TIN:

or TIN unavailable*

☐

* Please specify the reason for non-availability of TIN:

Do you consider yourself a US Person for the purpose of FATCA?¹ Yes ☐ No ☐

¹ A US Person for FATCA purpose includes US citizens (even if residing outside the US) or resident individual

PART 3 – CERTIFICATION

I certify that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I agree that I will inform you within 30 days if any change in circumstances renders this certification incorrect.

I agree you can share my account details with the relevant tax authorities as per FATCA requirements.

Sign Here

Signature of account holder:

Date:

Print name of signer:

Capacity (if not signed by Individual):

Introductory note

Under applicable information exchange regimes, we may be required to report certain information on your organisation and controlling persons to relevant competent authorities. Your organisation is required to provide complete and accurate information on this form, failure to do so may result in your organisation or controlling persons being reported as non-compliant.

Supporting notes have been provided which outline the defined terms used in this form. For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

All organisations completing this self-certification should complete Parts 1-3 and 9. In addition, depending on your organisation's response to Part 3, additional sections must be completed (these are flagged with 'go to X' after relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing part 9.

PART 1 – ORGANISATION INFORMATION

Name of Organisation

Jurisdiction of incorporation/organisation

Registered/Permanent address

Street:

City:

Postcode:

Country:

Mailing address (if different to permanent address)

Street:

City:

Postcode:

Country:

Is the organisation a branch in a different jurisdiction from where it is headquartered? Yes ☐ No ☐

If yes, please confirm the jurisdiction that the branch is physically located in:

PART 2 – TAX RESIDENCY

Please specify the jurisdiction in which your organisation is resident for tax purposes. If you are applying a tax residency tie-breaker clause under an applicable tax treaty then please enter your primary residence jurisdiction only.

Jurisdiction:

TIN:

or TIN unavailable*

☐

Jurisdiction:

TIN:

or TIN unavailable*

☐

* Please specify the reason for non-availability of TIN:

Specified Person

If your organisation is tax resident in US, UK, Jersey, Guernsey, Isle of Man or Gibraltar please tick below if it is not a Specified Person under the rules applicable to the organisation's jurisdiction and enter the corresponding reason code:

The organisation is not a Specified Person ☐ Reason code:

(Please see supporting notes, section 2)

PART 3 – FATCA STATUS

Please provide your organisation's FATCA status regardless of the Specified Person status noted above:

- ☐ Financial Institution (of any type) (go to Part 4)
- ☐ Exempt Beneficial Owner (go to Part 6)
- ☐ Passive Non-Financial Entity (go to Part 8)
- ☐ Active/Excepted Non-Financial Entity (go to Part 9)
- ☐ Direct Reporting Non-Financial Entity (go to Part 4)

PART 4 – GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

Please provide your organisation's GIIIN number below:

Alternatively, if the organisation does not have a GIIN, please indicate why below:

- ☐ Non-Reporting/Certified Deemed Compliant Financial Institution (go to Part 5)
- ☐ Non Participating Financial Institution (go to part 9)
- ☐ US Financial Institution

☐ Any other reason (go to part 9):

Note: If you are a collective investment vehicle or similar organisation please specify if the GIN provided above is for:

Umbrella fund level ☐

Sub fund level ☐

PART 5 – NON-REPORTING/ CERTIFIED DEEMED COMPLIANT FINANCIAL INSTITUTIONS

Please identify the relevant Non-Reporting/ Deemed Compliant Financial Institution classification for your organisation:

- ☐ Non-Profit Organisation
Please note – For UK FATCA purposes, your organisation will be classified as an Active NFFE (go to part 9)

☐ Sponsored Investment Entity (go to Part 7)

☐ Trustee Documented Trust (go to Part 7)

☐ Sponsored Closely Held Investment Vehicle (go to Part 7)

☐ Non-registering local bank
Please note – For UK FATCA purposes, your organisation will be classified as a Reporting FI (go to part 9)

☐ Owner Documented Financial Institution
Please note – For UK FATCA purposes, your organisation will be classified as a Reporting FI (go to part 9)

☐ Local Client Base Financial Institution with non reportable accounts
Please note – For UK FATCA purposes, your organisation will be classified as a Reporting FI (go to part 9)

☐ Financial Institution with only low value accounts (go to part 9)

☐ Limited life debt investment entity (go to part 9)

☐ Investment advisors and investment managers (go to part 9)

☐ Excepted inter-affiliate Financial Institution (go to part 9)

☐ Other – please specify (go to part 9):

PART 6 – EXEMPT BENEFICIAL OWNER

Please provide Exempt Beneficial Owner (EBO) classification for your organisation:

- ☐ Governmental Organisation
- ☐ Central Bank
- ☐ International Organisation
- ☐ Exempt Retirement Fund
- ☐ Entity wholly owned by EBOs

Go to part 9

PART 7 – SPONSORED INVESTMENT ENTITY AND TRUSTEE DOCUMENTED TRUSTS

PART 8 – IDENTIFICATION OF CONTROLLING PERSONS AND SUBSTANTIAL OWNERS

If the FRTCA classification of your organization is F active NPL, please provide below information:

Details of each Controlling Person/Substantial Owner in Appendix 1

Go to part 9

PART 9 – CERTIFICATION

We confirm that we meet the criteria relevant to the PPH on category selected above:

We certify that we have examined the information on this form and to the best of our knowledge and belief it is true, correct, and complete.

We agree to inform you within 30 days if any change in circumstances renders this certification incorrect.

We agree you can share the organisation's relevant details with the relevant tax authorities as per any regulatory requirements.

Appendix 1

Name of related organisation:

PART 1 – INDIVIDUAL INFORMATION

Name of individual

Relationship to organisation (e.g. Owner, Trustee, Partner etc):

Country of birth

Date of Birth

Permanent residence address

Street:

City:

Postcode:

Country:

Mailing address (if different to permanent address)

Street:

City:

Postcode:

Country:

PART 2 – TAX RESIDENCY

Please specify the jurisdiction in which you are resident for tax purposes:

Primary Jurisdiction:

TIN:

or TIN unavailable*

☐

Additional Jurisdiction:

TIN:

or TIN unavailable*

☐

Additional Jurisdiction:

TIN:

or TIN unavailable*

☐

* Please specify the reason for non-availability of TIN:

Do you consider yourself a US Person for the purpose of FATCA?¹ Yes ☐ No ☐

¹ A US Person for FATCA purpose includes US citizens (even if residing outside the US) or resident individual

PART 3 – CERTIFICATION

I certify that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I agree that I will inform you within 30 days if any change in circumstances renders this certification incorrect.

I agree you can share my account details with the relevant tax authorities as per FATCA requirements.

Sign Here

Signature of account holder:

Date:

Print name of signer:

Capacity (if not signed by Controlling Person):

PART 1 – ORGANISATION INFORMATION

Name of organisation: Enter the full legal name of the Entity (the account holder).

Jurisdiction of Incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is another type of entity enter the country under the laws in which it is created.

Registered/Permanent Address: Enter the permanent address where the Entity is resident including the postcode and country.

Mailing address: Please enter the mailing address for the Entity including the postcode and country (if different from the registered address).

PART 2 – TAX RESIDENCY

Relevant regulations require the collection of certain information about each client's tax residence(s), and determine whether we are obliged to report certain account information to relevant Competent Authorities. Please indicate ALL countries in which the Entity is resident for tax purposes and the associated tax identification numbers in the form.

'Tax residence' is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors. If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

Jurisdiction of Tax Residency: Enter the country where the Entity is resident for the purposes of that country's income taxation. If the Entity is tax resident in more than one country, please list each one separately.

TIN: Enter the tax identification number that your country of residence for tax purposes has issued to the Entity. For example in the US it will be the Employer Identification Number (EIN).

For the purposes of this form, an equivalent to a TIN is any unique identifying number assigned to the organisation by the local tax authorities. e.g. Employer Identification Number.

Specified Person: If your organisation has identified a tax residency in UK, US, Jersey, Guernsey, Isle of Man or Gibraltar, then it must identify whether it should be treated as a 'Specified Person' in that jurisdiction.

For an organisation that is tax resident in the US it will be a Specified Person, unless it confirms it is not a Specified Person and specifies one of the reason codes below. The term 'Specified US Person' means any organisations, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the US Internal Revenue Code, as a corporation described in clause (i);
- the United States or any wholly owned agency or instrumentality thereof;
- any State of the United States, any US Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;

- any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the US Internal Revenue Code;
- any bank as defined in section 581 of the US Internal Revenue Code;
- any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
- any regulated investment company as defined in section 851 of the US Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 USC. 80a-64);
- any common trust fund as defined in section 584(a) of the US Internal Revenue Code;
- any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US Internal Revenue Code;
- a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- a broker as defined in section 6045(c) of the US Internal Revenue Code.

For an organisation that is tax resident in the UK, Jersey, Guernsey, Isle of Man or Gibraltar, it will be Specified Person unless it confirms it is not a Specified Person and specifies one of the reason codes below. The term 'Specified Person' is defined by reference to local laws in the country where an entity is established. Generally, the term 'Specified Person' means any organisations, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Depository Institution;
- a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the local laws
- an Exempt Beneficial Owner

PART 3 – FATCA STATUS

Regardless of whether the entity has been identified as a Specified Person in Part 2, your organisation is required to provide the classification that the organisation would claim under relevant regulations implementing the US Foreign Account Tax Compliance Act ("FATCA") and its global equivalents (e.g. UK International Tax Compliance (United States of America) Regulations 2013 ("UK FATCA")).

Financial Institution (of any type): In general, the definition of a 'Financial Institution' includes any organisation that meets the definition of:

- A Depository Institution – An institution that accepts deposits in the ordinary course of a banking or similar business.
- A Custodial Institution – An institution which holds financial assets for the account of others as a substantial portion of its business.
- An Investment Entity – An institution which conducts as a business trading in certain financial instruments on behalf of a customer or an entity which is investing, administering or managing funds or money on behalf of other persons. This would also include an institution which is primarily investing, reinvesting or trading in financial assets and is managed by another Financial Institution.

- A Specified Insurance Company – An institution that issues, or is obligated to make payments with respect to, any cash value insurance contract, annuity contract or other financial account or the holding company of such an insurance company.
- A Holding Company or Treasury Centre of a Financial Group – An institution that is part of a financial group and acts as a holding company or treasury centre.

The terms were initially defined in section §1.1471 of the US Treasury Regulations adopted pursuant to FATCA. However, if you are based in a jurisdiction that has signed an Intergovernmental Agreement ("IGA") with the US or entered a similar regime with any other jurisdiction, the terms may be defined differently under applicable local legislation.

If you are unsure about the relevant classification for these purposes please contact your tax advisor.

Direct Reporting Non-Financial Entity: A Non-Financial Entity that has elected to report directly to the IRS certain information about its direct or indirect substantial US. owners, in lieu of providing such information to withholding agents or participating Financial Institutions with which the Non-Financial Entity holds a financial account.

Exempt Beneficial Owners: In general, the definition of an 'Exempt Beneficial Owners' includes any organisation that meets the definition of:

- **Governmental Entity** – A foreign government, any political subdivision of a foreign government or any wholly owned agency or instrumentality of any one or more of the foregoing.
- **Central Bank** – An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency.
- **International Organisation** – Any international organization or wholly owned agency or instrumentality thereof.
- **Exempt Retirement Funds** – A fund that meets certain regulatory criteria and is operated principally to administer or provide pension or retirement benefits.

Passive Non-Financial Entity: Broadly any entity that is not a Financial Institution and is not an Active/Excepted Non-Financial Entity (see below).

Active/Excepted Non-Financial Entity: A Non-Financial Entity that meets any of the following criteria:

- Less than 50 percent of the Non-Financial Entity's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the Non-Financial Entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- The stock is regularly traded on an established securities market or the organisation is related to an Entity the stock of which is traded on an established securities market;
- It is organized in a US Territory and all of the owners of the payee are bona fide residents of that US Territory;

- It is a non-US government, a government of a US Territory, an international organization, a non-US central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- Substantially all of the activities of the Non-Financial Entity consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that a Non-Financial Entity shall not qualify for this status if the Non-Financial Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- It is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the Non-Financial Entity shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the Non-Financial Entity;
- It was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- The Non-Financial Entity primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- The Entity is a Non-Profit Organisation.

PART 4 – GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

Many FIs will have registered on the IRS FATCA portal and obtained a GIIN to demonstrate their compliance. However, there are reasons that a GIIN may not have been obtained or be available at the time that the form is completed.

If your organisation has registered for a GIIN on the IRS FATCA portal please provide the GIIN number allocated by IRS.

If your organisation does not have a GIIN then please identify why the number is not available and provide further supporting information as requested.

- **Non Reporting/Certified Deemed Compliant Financial Institutions:** Any Financial Institution or other Entity that is described as a Non-Reporting Financial Institution or that otherwise qualifies as a deemed-compliant Financial Institution.

- **Nonparticipating Financial Institution:** A Non-Participating Financial Institution (NPFI) is a Financial Institution that is not FATCA compliant.
- **US Financial Institution:** A Financial Institution which is resident in the US.
- **Any other reason:** Please provide commentary on a reason for the GIINs absence

Where the organisation is a collective investment vehicle or similar organisation the FATCA regulations allow registration to take place at either the umbrella or sub-fund level. Please identify which level the GIIN is applicable to.

PART 5 – NON-REPORTING/CERTIFIED DEEMED COMPLIANT FINANCIAL INSTITUTIONS

If your organisation meets the definition of a Financial Institution but has chosen to apply a relevant exemption then it will be a Non-Reporting Financial Institution or Deemed-Compliant Financial Institution depending on the applicable local regulations.

If your organisation meets the criteria for one of these categories please identify the relevant classification. If you are unsure about the relevant classification for these purposes please contact your tax advisor.

PART 6 – EXEMPT BENEFICIAL OWNER

Please tick applicable EBO status for your Organisation. See instructions above for a description of the relevant categories.

PART 7 – SPONSORED INVESTMENT ENTITY AND TRUSTEE DOCUMENTED TRUSTS

If your organisation is Sponsored Investment Entity or Trustee Documented Trust or Sponsored Closely Held Investment Vehicle, please provide Name and GIIN number

of the Sponsoring Organisation that has agreed to perform due diligence on behalf of your organisation.

PART 8 – IDENTIFICATION OF CONTROLLING PERSONS AND SUBSTANTIAL OWNERS

If the FATCA status of your Organisation is Passive Non-Financial Entity, please provide details of controlling persons and substantial owners of the Organisation

Broadly, the term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force Recommendations.

These recommendations are implemented under local money laundering regulations so the specific criteria will vary. Broadly the standard is expected to include natural persons that own directly or indirectly 25% of the organisation and any other persons exercising effective control.

A form as outlined in Appendix 1 must be completed for each Controlling Person of the organisation.

PART 9 – CERTIFICATION

Please sign and date the certification and enter the capacity under which the individual is signing.

PART 1 – BASIC INFORMATION

Name of individual: Enter the full name of the individual.

Country of Birth: Enter the country in which you were born. Abbreviations may be used. For example, individuals born in the United Kingdom may enter “UK”.

Date of Birth: Enter date of birth in the following format DD/MM/YY.

Permanent Residence Address: Enter the permanent residential address including the postcode and country.

Mailing address: Please enter the mailing address (if different from the residence address).

PART 2 – TAX RESIDENCY

Legislation requires Financial Institutions to collect certain information about each client’s tax residence(s), and determine whether they are obliged to submit certain account information to relevant Competent Authorities.

Please indicate ALL jurisdictions in which you are resident for the purposes of income tax. If you have more than one jurisdiction of residency please list each one.

Tax Identification Number (TIN): Enter the tax reference number that your country of residence for tax purposes has issued you. This would include, for example, an Individual Tax Identification Number (US), a National Insurance Number (UK, Guernsey, Jersey and IoM) a social security number or a resident registration number.

TIN unavailable: Please tick this section of the self-certification if you do not have a tax identification number or your country does not issue such numbers and provide a description for the reason in the space provided.

US Person: A US Person for FATCA purpose includes US citizens (even if residing outside the US) or resident individual – please confirm whether this applies to you. A resident individual could include, but is not limited to, Green Card holders and individuals that meet relevant substantial presence tests.

PART 3 – TAX RESIDENCY

Please sign and date the certification and enter the capacity under which the individual is signing.

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard ("CRS") require us to collect and report certain information about an account holder's tax residency. If your tax residence (or the account holder, if you are completing the form on their behalf) is located in a country that is signed up to the CRS, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to our local tax authority.

You can find definitions of who is classified as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form.

This form is intended to request information only where such request is not prohibited by local law.

Please complete this form where you need to self-certify on behalf of an entity account holder.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an *"Individual tax residency self-certification form."*

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a "US Person" under US Internal Revenue Service ("IRS") regulations, an IRS Form W-9 may also need to be completed.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a *"Controlling Person tax residency self-certification form"* for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction managed by another Financial Institution even if they also fall into a category of "Non-Reporting Financial Institution."

If you are completing the form on the Account Holder's behalf,

Then you should indicate the capacity in which you have signed in Part 4. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information along with details about the information being requested from the OECD automatic exchange of information.

Entity tax residency self-certification FORM - (please complete parts 1-3 in BLOCK CAPITALS)

Part 1 –Identification of Account Holder

A. Legal Name of Entity/Branch*

B. Country of incorporation or organisation

C. Current Residence Address

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)*

Country *

Postal Code/ZIP Code

D. Mailing Address (please only complete if different to the address shown in Section C above)

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)

Country

Postal Code/ZIP Code

Part 2 – Entity Type Please provide the Account Holder's Status by ticking one of the following boxes.

1. (a) Financial Institution – Investment Entity

i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution ☐
(Note: if ticking this box please also complete **Part 2(2)** below)

ii. Other Investment Entity ☐

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company ☐

If you have ticked **(a)** or **(b)** above, please provide, if held, the Account Holders Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

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(c) Financial Institution - Non-Reporting. Please specify the category of Non-Reporting Financial Institution

i. Governmental Entity ☐

ii. International organisation ☐

iii. Central Bank ☐

iv. Broad Participation Retirement Fund ☐

v. Narrow Participation Retirement Fund ☐

vi. Pension Fund of (i) – (iii) above ☐

vii. Exempt Collective Investment Vehicle ☐

viii. Trustee-Documented Trust ☐

- ix. Qualified Credit Card Issuer ☐
- x. Other (only tick if the entity type is contained within your local jurisdiction legislation where you are resident) Describe: ☐

(d) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation ☐

If you have ticked (d), please provide the name of the established securities market on which the corporation is regularly traded: _____

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (d) is a Related Entity

(e) Active NFE – a Government Entity ☐

(f) Active NFE – an International Organisation ☐

(g) Active NFE – other than (d)-(f) (for example a start-up NFE or a non-profit NFE) ☐

(h) Passive NFE (Note: if ticking this box please also complete **Part 2(2)** below) ☐

2. If you have ticked 1(a)(i) or 1(h) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder:

b. Complete "Controlling Person tax residency self-certification form" for each Controlling Person.*

Note: If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in Appendix)

Part 3 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent* (“TIN”) (see Appendix)

Please complete the following table indicating (i) where the Account Holder is tax resident (*i.e. where they are liable to pay tax*) and (ii) the Account Holder’s TIN for each country indicated.

If the Account Holder is tax resident in more than three countries please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A, B** or **C** where appropriate:

Reason A - The country where I am liable to pay tax does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C - No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of tax residence		TIN	If no TIN available enter Reason A,B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 4 – Declaration and Signature*

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise within 90 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature:* _____

Print name:* _____

Date:* (dd/mm/yyyy) _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: * _____

Appendix – Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD *“Common Reporting Standard for Automatic Exchange of Financial Account Information”* (the “CRS”) and the associated *“Commentary”* to the CRS.

If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority.

“Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Related Entity”

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

“Account Holder”

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than its owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership.

“Reportable Person”

A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions, which are treated as Passive NFE’s.)

“Reportable Jurisdiction”

A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.

“Participating Jurisdiction” A Participating Jurisdiction means a jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information as set out in the CRS.

“Reportable Jurisdiction Person”

A reportable jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no

residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.

“Custodial Institution”

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

“Depository Institution”

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“Investment Entity”

The term “Investment Entity” includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) “The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

“Investment Entity managed by another Financial Institution

“An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in (a) – (c) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as Passive NFE.

“Specified Insurance Company”

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“Participating Jurisdiction Financial Institution”

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“Non-Reporting Financial Institution”

A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means.

Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Related Entity”

An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

“NFE”

Means any Entity that is not a Financial Institution

“Passive NFE”

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity described in subparagraph A(6)(b)Section VIII of the CRS.

“Active NFE”

Any NFE can be an Active NFE, provided that it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a “ start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; **or**

- h) the NFE meets all of the following requirements (a “non-profit NFE”) :
- i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision

“FATCA”

FATCA stands for The Foreign Account Tax Compliance Act which was enacted as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain foreign financial institutions and other foreign entities

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”)] require us to collect and report certain information about an account holder’s tax residency. If your tax residence (or the account holder, if you are completing the form on their behalf) is located in a country that is signed up to the CRS, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to our local tax authority.

You can find definitions of who is classified as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to the account holder’s tax status or other mandatory fields included on this form.

This form is intended to request information only where such request is not prohibited by local law.

Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

For joint or multiple account holders, use a separate form for each individual person.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “*Entity tax residency self-certification*.” Similarly, if you are a controlling person of an entity, please fill in a “*Controlling person tax residency self-certification form*” instead of this form.

If you are a US Person under US Internal Revenue Service (“IRS”) regulations, you may also need to fill in an IRS W-9 form.

If you are filling in this form on behalf of someone else.

Please tell us in what capacity you are signing in Part 3.

For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney

A legal guardian should complete the form on behalf of an account holder who is a minor.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information along with details about the information being requested on the OECD automatic exchange of information.

Individual tax residency self-certification FORM *-(please complete parts 1-3 in BLOCK CAPITALS)*

Part 1 – Identification of Individual Account Holder

A. Name of Account Holder:

Family Name or Surname(s): *

Title:

First or Given Name: *

Middle Name(s):

B. Current Residence Address:

Line 1 *(e.g. House/Apt/Suite Name, Number, Street)*

Line 2 *(e.g. Town/City/Province/County/State)**

Country:*

Postal Code/ZIP Code:

C. Mailing Address: *(please only complete if different to the address shown in Section B)*

Line 1 *(e.g. House/Apt/Suite Name, Number, Street)*

Line 2 *(e.g. Town/City/Province/County/State)*

Country:

Postal Code/ZIP Code:

D. Date of Birth* *(dd/mm/yyyy)*

E. Place of Birth

Town or City of Birth *

Country of Birth*

Part 2 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number* (“TIN”) (See Appendix)

Please complete the following table indicating (i) where the Account Holder is tax resident (*I.e. where they are liable to pay tax*) and (ii) the Account Holder’s TIN for each country indicated.

If the Account Holder is tax resident in more than three countries please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A, B** or **C** where indicated below:

Reason A - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C - No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of tax residence		TIN	If no TIN available enter Reason A, B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 3 – Declarations and Signature*

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise within 90 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature: * _____

Print name: * _____

Date: * _____

Note: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: * _____

Appendix – Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD *“Common Reporting Standard for Automatic Exchange of Financial Account Information”* (the “CRS”) and the associated *“Commentary”* to the CRS.

If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority

“Account Holder” The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

“Reportable Person” The CRS defines the Account Holder as a “Reportable Person”. A Reportable Person is further defined as an individual who is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.

“Financial Account” A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“Reportable Jurisdiction” A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.

“Participating Jurisdiction” A Participating Jurisdiction means a jurisdiction with which an intergovernmental agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

“Controlling Person”

This is a natural person who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then such persons are regarded as the Account Holder(s). This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). **If the account is maintained in relation to the Account Holder in their role as a Controlling Person then the “Controlling Person tax residency self-certification” form should be completed instead of this form .**

“Entity” The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

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