

Please read these instructions before completing the form and complete this form in **BLOCK CAPITALS**.

Please return to: Investment Fund Services Limited, PO Box 13586, Chelmsford, CM99 2GS,

or to your financial adviser

Individual tax residency self-certification form - INSTRUCTIONS

Regulations based on the OECD Common Reporting Standard ("CRS") require Financial Institutions ("FIs") to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal at www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_individual_self-cert_form.pdf.

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside the country where the FI is maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located.

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. You must notify us if there is a change in circumstances that makes this form incorrect or incomplete and provide an updated self-certification.

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 will also need to complete 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 domestic 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 portal.

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Individual tax residency self-certification - FORM

PART 1 – Identification of Individual Account Holder

Full Name or Holder ID (if known) *			
Date of Birth *	DD	MM	YYYY
Town or City of Place of Birth *			
Country of Place of Birth *			

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

Please complete the following table indicating (i) where the Account Holder is tax resident 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	

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PART 3 – Declarations and Signature *

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with you setting out how you may use and share the information supplied by me.

I acknowledge that you may disclose and transfer to your parent companies, and your and their respective branches, subsidiaries, affiliates, representative offices, or third party service providers located anywhere in the world (in or outside the country or jurisdiction in which I reside, in which my relationship with you is maintained, in which the account or transaction is booked, in which information is collected and/or retained or in which the transaction is conducted) the information contained in this form and other information regarding the Account Holder and any Reportable Account(s) when considered necessary by you for your business purposes or in connection with, to comply with, or to facilitate compliance with, any law, regulation, court order or requirement (including under any code, guideline, standard, policy, circular or notice) of a governmental, regulatory, supervisory, law enforcement, prosecuting, tax or similar authority or industry body in any jurisdiction existing currently or in the future, or for the purposes of ongoing cooperation with such governmental, regulatory and/or statutory authority, or to comply with any agreement or arrangement with such authority or between such authorities in any jurisdiction existing currently or in the future, I consent to and instruct and authorise you to make such disclosures and transfers and expressly waive any protection or right under data protection, confidentiality, or any other applicable law, to the extent necessary for such disclosures and transfers.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided 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 you, the Financial Institution 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 the Financial Institution that maintains the account with 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

“Account Holder” The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, 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.

“Controlling Person” This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. 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 for an entity of which the individual is 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.

“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.

“Participating Jurisdiction” A Participating Jurisdiction means a jurisdiction with which an 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.

“Reportable Account” The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person

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

“Reportable Person” A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

“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. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal at www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_individual_self-cert_form.pdf.

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.

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), the associated Commentary to the CRS, and domestic guidance. Relevant information can be found at the OECD automatic exchange of information portal: www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_individual_self-cert_form.pdf

If you have any questions then please contact your tax adviser or domestic tax authority.