

## Charity Application Form

This form can be used to set up an account by a charity. Please complete and return to the Client Services Team, Trimbridge House, Trim Street, Bath, BA1 1HB.

**Please note:** In addition to this form, we also ask that you complete an Entity Self-Certification Form to accompany your application which is provided at the back of this form. For a Passive Non-Financial Entity, each controlling person will also need to complete an Individual Self-Certification Form also provided at the back of this document. Please duplicate as required. **We cannot process applications without this information.**

If you have any questions, please speak to our Client Services Team on 0345 076 6140.

### Section 1 Charity Details

Name of charity

  


In which country is the charity established/registered?

**Note: If this is a non-UK charity, we will need to carry out further due diligence.**

Nature/purpose of the charity

(please list the main activities that the charity is involved in)

  
  


Please confirm the overall source of wealth

**Please note that in some circumstances we may be required to ask you for more information on your source of wealth.**

Legal Entity Identifier (LEI)

Failure to provide us with a LEI will mean you will be unable to trade in Exchange Traded Instruments on our platform.

Registered address of charity

  
  


Postcode

Registered charity number

Source of initial payment/deposit

### Section 2 Contact Details

**Please provide details of the person who will receive all correspondence for the account, including valuations.**

Contact Name

Position (e.g. charity correspondent)

Correspondence address (if different to registered address)

  
  


Postcode

Telephone (day) (if applicable)

Mobile (if applicable)

Fax (if applicable)

Email (if applicable)

### Section 3 Applicant Details

In order to open the account we require the following applicants to complete the following section:

» Charity correspondent and the chairperson or treasurer or secretary

If this application form does not provide you with enough space for the personal details of all required parties, please photocopy this section of the form, complete for each additional person and attach all relevant pages to this application.

#### Applicant 1

Which of the following is the applicant?

Charity Correspondent  Treasurer  Chairperson  Secretary

Title

Surname

Forename(s)

Date of Birth   /   /

Permanent residential address

Postcode

Tel Home

Tel Work

Mobile

E-mail

Please note: A valid email address is required to access the account online.

#### Applicant 2

Which of the following is the applicant?

Charity Correspondent  Treasurer  Chairperson  Secretary

Title

Surname

Forename(s)

Date of Birth   /   /

Permanent residential address

Postcode

Tel Home

Tel Work

Mobile

E-mail

Please note: A valid email address is required to access the account online.

#### Applicant 3

Which of the following is the applicant?

Charity Correspondent  Treasurer  Chairperson  Secretary

Title

Surname

Forename(s)

Date of Birth   /   /

Permanent residential address

Postcode

Tel Home

Tel Work

Mobile

E-mail

Please note: A valid email address is required to access the account online.

#### Applicant 4

Which of the following is the applicant?

Charity Correspondent  Treasurer  Chairperson  Secretary

Title

Surname

Forename(s)

Date of Birth   /   /

Permanent residential address

Postcode

Tel Home

Tel Work

Mobile

E-mail

Please note: A valid email address is required to access the account online.

## Section 4 Authorised Signatory Details

Please provide details of who can sign and provide instructions on behalf of the account. Please mark ✖ in ONE of the boxes below:

- Any one Applicant from Section 3  More than two Applicants from Section 3, please specify how many
- Any two Applicants from Section 3  Signatures in accordance with the authorised signatory list\*
- \*A certified copy of this list must be enclosed with the application form

## Section 5 Access Rights

What online access rights should the Applicants in Section 3 have?

Please mark ✖ in the box(es) as appropriate:

	Applicant 1	Applicant 2	Applicant 3	Applicant 4
No Online Access	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Enquiry Only	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trading Access*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*Trading access can only be granted to an Applicant if the 'Any one Applicant from Section 3' box is marked in Section 4.

## Section 6 Wrapper Details

What name would you like to be shown on the new account? (Maximum 65 characters)

This name must reflect or include the name of the charity detailed in Section 1.

Please mark ✖ in the box to select which Wrappers you wish to open:

(a) General Investment Account  Estimated amount to be invested in this Wrapper £

If you wish to use different investment strategies within this Wrapper, please confirm how many sub-accounts you wish to open: (maximum number is 4)

(b) Third Party Product Account  Estimated amount to be invested in this Wrapper £

If you have requested a third party product account is opened, we will notify the third party product provider that a new wrapper has been set up.

Please provide the following details:

### Third Party Product Provider Details

Provider Name	<input type="text"/>	Contact Tel	<input type="text"/>
Policy Number	<input type="text"/>	Contact email	<input type="text"/>
Type of policy	<input type="text"/>		

e.g. Pension, Offshore Bond

**Please note:** The opening of the Third Party Product Account is subject to the agreement of the third party product provider and website access rights/ authorised signatories for this Wrapper will be determined by the third party product provider only.

**If assets are to be transferred to the platform, the relevant Transfer Form(s) can be found on the platform.**

**Any cheques should be made payable to: IFDL Client Nominee A/C.**

## Section 7 Bank Account Details for Withdrawals

Please provide details of the UK bank account to receive any withdrawals from the General Investment Account only.

Any withdrawals from a Third Party Product Account will be paid to the bank account notified to us by the third party product provider.

### Section 7.1 Bank Account Details

Name of account holder(s)



Bank/Building Society A/C No

Branch sort code

#### Bank/ Building Society Details

Name

Address



Postcode

### Section 7.2 Withdrawal Instructions

#### Investment Income

No withdrawal of investment income account (transfer to deposit)

Leave investment income in income account (pending instructions)

Pay investment income to the bank account named in Section 7.1

Frequency of investment income withdrawals

Please select one only

Monthly  Quarterly  Half yearly  Annually

Date income withdrawals to start   /   /

#### Regular Withdrawals

Fixed amount to be withdrawn (from deposit or reserve account as applicable) £

Frequency of regular income withdrawals

Please select one only

Monthly  Quarterly  Half yearly  Annually

Date income withdrawals to start   /   /

## Section 8 Financial Adviser Details

Please select the relevant option by marking **X** in the appropriate box below:

### 1. Initial Adviser Charge

of investment  % and/or fixed amount (applicable per payment in)  £

#### Applies to:

- A. Cash Lump Sum
- B. Cash Transfers
- C. Stock Transfers

N.B. If you do not tick your charge options, the percentage you have indicated will be applied to all boxes A to C.

### 2. Initial Adviser Charge for Regular Contributions

of investment  %

#### Applies to:

- A. Regular Contributions

N.B. This charge can be applied on regular contributions (Direct Debits or standing orders).

### 3. Ongoing Adviser Charge

of investment  % and/or annual fixed amount  £

#### Applies to:

- A. Collectives (incl. Investment Trusts, ETFs & FTDs)
- B. Cash
- C. Stocks and Shares

N.B. If you do not tick your charge options, the percentage you have indicated will be applied to all boxes A to C.

#### N.B. Please read below for further information to support charge requests:

- The Initial Adviser Charge must be requested by completing the Online Payments Instruction.
- For Direct Debits, the Initial Adviser Charge for Regular Contributions must be requested via the Direct Debit Instruction form. Alternatively, for standing orders, the Initial Adviser Charge for Regular Contributions must be requested via the Online Payment Instruction screen.
- Ad hoc charges must be requested by completing an Ad Hoc Adviser Charge form, available on our website.
- All charges entered on this form will be stored on our system and will be used to validate all charge requests made by you or set up on your behalf.
- Ongoing Adviser Charges will be deducted monthly in arrears on a pro-rata basis.

## Section 8.1 Confirmation of Verification of Identity Certificate

### Introduction by an FCA Regulated Firm

Please complete this certificate to confirm your client's identity. This is required by us to meet anti money laundering requirements.

#### Important Information

- A separate certificate must be completed for each client (e.g. joint holders, trustee cases and joint life cases). If the payments for the client are being made by a third party, the identity of that person must also be verified and confirmation provided in a separate certificate.
- This certificate cannot be used to verify the identity of any client that falls into one of the following categories:
  - those who are exempt from verification as being an existing client of the introducing firm prior to the introduction of the requirement for such verification;
  - those who have been subject to Simplified Due Diligence under the Money Laundering Regulations; or
  - those whose identity has been verified using the source of funds as evidence.
- This certificate must carry an original signature.
- We reserve the right to request a copy of the evidence you use to verify the identity of your client.

**If you are using this form to verify the identity of a private individual, complete Parts A and C only.**

**If you are using this form to verify the identity of a non private individual, complete Parts B and C only.**

### Part A Private Individual

Name of individual	<input type="text"/>	Individual's previous address*	<input type="text"/>
Individual's current address	<input type="text"/>		<input type="text"/>
	<input type="text"/>		<input type="text"/>
	<input type="text"/>	Postcode	<input type="text"/>
Postcode	<input type="text"/>		
Date of Birth	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

\*Only complete if the individual has changed address in the last three months.

### Part B Non Private Individual

Full name of client	<input type="text"/>	Registered number (if any, or if appropriate)	<input type="text"/>
Type of entity (corporate, trust etc)	<input type="text"/>	Relevant company registry* or regulated market listing authority	<input type="text"/>
Location of business (full operating address)	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	Names of directors (or equivalent)	<input type="text"/>
			<input type="text"/>
Registered office in country of incorporation	<input type="text"/>		<input type="text"/>
	<input type="text"/>	Names of principal beneficial owners (over 25%)	<input type="text"/>
	<input type="text"/>		<input type="text"/>
Postcode	<input type="text"/>		<input type="text"/>

\*Relevant company registry includes other registers, such as those maintained by charity commissions (or equivalent) or chambers of commerce.

Dates of birth if known

## Part C Confirmation

I/We confirm that the information completed in Part A or Part B was obtained by me/us in relation to the client.

Please mark **X** in one box only:

- The evidence I/we have obtained meets the standard requirements which are defined within the guidance for the UK Financial Sector issued by Joint Money Laundering Steering Group (JMLSG); or
- The evidence I/we have obtained exceeds the standard requirements and I/we have attached the further evidence I/we used to verify the identity of my/our client to this form.

<b>Firm Name</b>	<b>FCA Individual Reference Number</b>
<input type="text"/>	<input type="text"/>
<b>FCA Firm Reference Number</b>	<b>Authorised Signature (must be signed by the RI)</b>
<input type="text"/>	<input type="text"/>
<b>Registered Individual (RI)</b>	<b>Date</b>
<input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Section 8.2 Financial Adviser Declaration

**I/we hereby confirm that my client(s) has received and read the following documents:**

- » Ascentric Terms & Conditions
- » Ascentric Key Features Document
- » Ascentric Account Charges

I/We have obtained evidence to verify the identity of my client(s), which meets the standard evidence criteria set out within the guidance for the UK Financial Sector issued by the Joint Money Laundering Steering Group. I/We understand and agree that Ascentric is reliant on me/us having completed this money laundering check. I/We also agree to provide you with copies of the identification documentation relied upon by us should this be required by Ascentric for legal or compliance audit purposes.

<b>Firm Name</b>
<input type="text"/>
<b>FCA Firm Ref No.</b>
<input type="text"/>
<b>Registered Individual (RI)</b>
<input type="text"/>
<b>Authorised Signature (must be signed by the RI)</b>
<input type="text"/>
<b>Date</b>
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Section 9 Declaration

**Before signing the declaration you should read the Ascentric Terms and Conditions and the Ascentric Account Charges carefully. These documents give you important information about your account. If you do not understand any point, you should contact your Financial Adviser.**

By signing this Application Form I/we agree that:

- (a) I/We being all the Applicants named in Section 3 who act on behalf of the charity named in Section 1 wish to open an Account with Ascentric in accordance with the published Terms and Conditions, which I/we acknowledge having received and to which I/we agree to be bound and any subsequent amendments which Ascentric may inform us of from time to time.
- (b) I/We confirm that a meeting has taken place and the Trustees/ Management Committee have passed a Resolution to open an Ascentric Wrap and that resolution has been duly recorded in the minute book.
- (c) I/We hereby request and authorise Ascentric to:
- Correspond with the named contact in Section 2 and supply valuations to this individual.
  - Comply with all trading requests received via the Ascentric website from any applicant with 'Trading rights'.
  - Comply with all instructions provided by those authorised signatories detailed in Section 4, including requests for withdrawal whether given in writing, by telephone or facsimile from the Account believed to be genuine, in each case so long as the Account is in credit and will not become overdrawn in consequence of such withdrawal.
- I/We understand that this authority will remain in force until I/we provide you with written notification of any change. I/ We understand that Ascentric will act upon such instructions immediately and without further enquiry, unless it has cause to be suspicious as to the nature and content of the request.
- (d) I/We authorise Ascentric to make enquiries and take up references it considers appropriate in connection with this application form, and this authorisation is to remain effective until Ascentric receives our written confirmation to the contrary.
- (e) I/We understand that Ascentric accepts no liability whatsoever in respect of any losses which we may suffer as a result of any fraud, negligent misuse of the Ascentric Wrap services, including internet dealing, unless such loss occurs as a result of fraud or negligence on the part of Ascentric or its employees or agents.
- (f) I/We authorise Ascentric to send copies to disclose details of this Account to our Financial Adviser as named in this application, or their successors in title. I/We acknowledge that our Financial Adviser may receive fees in respect of this Account.
- (g) I/We hereby confirm that the bank account details provided in Section 7 of this Application Form are those of the charity named in Section 1. I/We confirm that we have given our Financial Adviser authority to use the bank account in Section 7 for the purposes of cash withdrawals and/or distribution payments.
- (h) I/We have read and understand the Data Protection Statement in Section 9.1 below, and agree that you can use our information as stated in the statement.
- (i) I/We confirm that the information contained within this application form is true and correct.

### Section 9.1 Data Protection

As described in our Terms and Conditions, the personal data that you provide to Investment Funds Direct Limited under this Application will be used by us in compliance with our obligations under the Data Protection Act 1998 and (with effect from 25 May 2018) the General Data Protection Regulation (EU Regulation 2016/679), along with applicable legislation amending, supplementing or replacing the General Data Protection Regulation (together, "Applicable Data Protection Law").

Our Privacy Policy explains how personal data will be collected, used and stored by us and will set out further information required to be provided under Applicable Data Protection Law to the individual to whom the personal data relates. Please see our Privacy Policy (which we will update from time to time) for more information. This is available from your Financial Adviser or on the Platform. If you provide us with information about other investors, you confirm that you will pass on a copy of our Privacy Policy to them so that they are aware of how their personal data will be collected, used and stored by us.



This Declaration MUST be signed by the Applicants who completed Section 3 above:

<b>Applicant 1 Name (Block Capitals)</b>
<input type="text"/>
<b>Position</b>
<input type="text"/>
<b>Signature</b>
<input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Applicant 2 Name (Block Capitals)</b>
<input type="text"/>
<b>Position</b>
<input type="text"/>
<b>Signature</b>
<input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Applicant 3 Name (Block Capitals)</b>
<input type="text"/>
<b>Position</b>
<input type="text"/>
<b>Signature</b>
<input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Applicant 4 Name (Block Capitals)</b>
<input type="text"/>
<b>Position</b>
<input type="text"/>
<b>Signature</b>
<input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Additional documentation required**

Please enclose the following documentation with your application:

A certified copy of:

- » The certificate of registration showing the charity registration number
- » The charity's annual accounts

- » The charity's constitution
- » Any applicable authorised signatory list

## Entity Self-Certification Form

Tax regulations<sup>1</sup> require us to collect certain information about each investor's tax residency and tax classifications. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information about your account(s) with HM Revenue and Customs and may be shared with the tax authorities of another jurisdiction.

If you have any questions about your organisation's classifications in the form below, please contact your tax adviser. **Please see explanatory notes at the end of this form for key definitions.** Should any information provided change in the future, please ensure you advise us promptly.

**\*\*IN ORDER FOR THIS FORM TO BE VALID ALL SECTIONS 1 TO 5 MUST BE COMPLETED\*\***

### Section 1 Entity Details

Existing Client Reference Number (if applicable)

Organisation name

Country of Incorporation or Organisation

Organisation address




Postcode

Phone number

### Section 2 Tax residency information

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

Please state the country in which your organisation is resident for tax purposes:

Please provide us with your organisation's Tax Identification Number:

### Section 3a Organisation's classification under FATCA<sup>2</sup>

Please tick only one box with reference to the tax residency stated in Section 2.

**If your organisation is a Financial Institution<sup>5</sup>, please specify which type:**

3.1	UK Financial Institution <sup>5</sup> or a Partner Jurisdiction Financial Institution <sup>6</sup>	
3.2	Participating Foreign Financial Institution (in a non-IGA jurisdiction <sup>7</sup> )	
3.3	Non-Participating Foreign Financial Institution <sup>8</sup> (in a non-IGA jurisdiction <sup>7</sup> )	
3.4	Financial Institution resident in the USA or in a US Territory <sup>9</sup>	
3.5	Exempt Beneficial Owner <sup>10</sup>	
3.6	Deemed Compliant Foreign Financial Institution <sup>11</sup> (besides those listed above)	

**If your organisation is not a Financial Institution<sup>5</sup>, please specify the entity's FATCA status below:**

3.7	Active Non-Financial Foreign Entity <sup>12</sup>	
3.8	Passive Non-Financial Foreign Entity <sup>13</sup> (If you tick this box, please include individual self-certification forms for each of your Controlling Persons <sup>4</sup> )	

### Section 3b Complete this *only* if your organisation is a US Tax Resident (Section 2)

Tick this box  if your organisation is any of the following and therefore **not** a Specified US Person<sup>16</sup>

- A regularly traded corporation on a recognised stock exchange
- Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange
- A government entity
- Any bank as defined in section 581 of the U.S. Internal Revenue Code
- A retirement plan under section 7701(a)(37), or exempt organization under section 501(a) of the U.S. Internal Revenue Code
- OR any other exclusion listed in Explanatory Note 16

### Section 4 Organisation's classification under the Common Reporting Standard (CRS<sup>2</sup>)

Please tick only one box in this section with reference to the tax residency stated in Section 2.

4.1	Financial Institution <sup>17</sup> (this includes Non-Reporting Financial Institutions <sup>18</sup> such as a pension scheme, government entity, international organisation and other entities listed in Explanatory Note 18).	
4.2	A professionally managed Investment Entity <sup>23</sup> <u>outside</u> of a CRS Participating Jurisdiction <sup>24</sup> (If this box is ticked, please include individual self-certification forms for each of your Controlling Persons <sup>4</sup> )	
4.3	Active Non-Financial Entity <sup>20</sup> which is regularly traded on an established securities market or affiliated thereto, a Governmental Entity or an International Organisation	
4.4	Active Non-Financial Entity <sup>20</sup> (other than those listed in 3.3 above)	
4.5	Passive Non-Financial Entity <sup>21</sup> (If you tick this box, please include individual self-certification forms for each of your Controlling Persons <sup>4</sup> )	

### Section 5 Declaration for FATCA and CRS<sup>2</sup>

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete. I agree to notify Ascentric immediately in the event that information on this self-certification form changes (including any changes to Controlling Persons).

**Name (Block Capitals)**

**Position (in organisation)**

**Signature of person authorised to sign**

**Date**   /   /

## Entity Self-Certification Explanatory Notes

The following explanatory notes are based on Tax Regulations as implemented in the UK. If you have any questions about your organisation's classification, please contact your tax adviser.

### Definitions common to FATCA and CRS

#### <sup>1</sup>Tax Regulations

The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information<sup>2</sup>.

#### <sup>2</sup>FATCA and CRS

##### FATCA

FATCA regulations in sections 1471 to 1474 of the US Internal Revenue Code and the Treasury regulations and official guidance issued there under, as amended from time to time. FATCA regulations have been adopted in the UK by The International Tax Compliance Regulations 2015.

##### CRS

The OECD Common Reporting Standard (CRS) which has been adopted in the UK by The International Tax Compliance Regulations 2015.

#### <sup>3</sup>Non-Profit Organisation

An entity that meets ALL of the following criteria:

- (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 country 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 entity's country of residence or the entity's formation documents do not permit any income or assets of the entity 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 entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity'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 entity's country of residence or any political subdivision thereof.

#### <sup>4</sup>Controlling Persons

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" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A "control ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

#### Classifications under FATCA

##### <sup>5</sup>Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA<sup>2</sup>. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

##### <sup>6</sup>Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (a) any Financial Institution resident in the UK, but excluding any branches of such Financial Institution that are located outside the UK and (b) any UK branch of a Financial Institution not resident in the UK. For these purposes, "Partner Jurisdiction" means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA.

##### <sup>7</sup>Non-IGA Jurisdiction

A non-IGA jurisdiction is one where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA<sup>2</sup>.

##### <sup>8</sup>Non-Participating Foreign Financial Institution (NPFFI)

The term "Non-participating Foreign Financial Institution" means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a United Kingdom Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-participating Financial Institution pursuant to a determination by IRS or HMRC that there is significant non-compliance with FATCA obligations.

### <sup>9</sup>US Territory

This term means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

### <sup>10</sup>Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means:

- (i) a UK Governmental Organisation;
- (ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by HMRC, or the IRS);
- (iii) a Central Bank; or
- (iv) a UK registered pension scheme, or non-UK pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.

### <sup>11</sup>Deemed Compliant Foreign Financial Institution

The term "Deemed Compliant Foreign Financial Institution" means:

- (i) Those entities classified as such in Annex II of the UK IGA, which includes Non-profit Organisations<sup>3</sup> and Financial Institutions<sup>5</sup> with a Local Client Base; or
- (ii) Entities which otherwise qualify as such under the FATCA Regulations.

### <sup>12</sup>Active Non-Financial Foreign Entity (NFFE)

An Active NFFE is any Non-Financial Foreign Entity<sup>14</sup> that meets one of the following criteria:

- a) Less than 50 percent of the NFFE'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 NFFE 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 NFFE is regularly traded on an established securities market or the NFFE is a Related Entity<sup>15</sup> of an Entity the stock of which is traded on an established securities market;
- c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE 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 an NFFE shall not qualify for this status if the NFFE 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. In these circumstances, the Entity will be a Passive NFFE<sup>13</sup>;

f) The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;

g) The NFFE 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;

h) The NFFE 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<sup>15</sup> provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;

(i) The Entity is a Non-Profit organisation<sup>3</sup>; or

(j) The NFFE is an "Excepted NFFE" as described in relevant U.S. Treasury Regulations.

### <sup>13</sup>Passive Non-Financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-Financial Foreign Entity<sup>14</sup> that is not an Active NFFE<sup>12</sup>.

### <sup>14</sup>Non-Financial Foreign Entity (NFFE)

The term "NFFE" means any non-US Entity that is not treated as a Financial Institution<sup>5</sup>.

### <sup>15</sup>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 directors in direct ownership of more than 50 percent of the vote or value in an entity.

### <sup>16</sup>Specified US Person

The term "Specified U.S. Person" means a U.S. Person, other than:

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;

- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) 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
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

#### Classifications under CRS

##### <sup>17</sup>Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity<sup>23</sup>, or a Specified Insurance Company.

##### <sup>18</sup>Non-Reporting Financial Institution

The term "Non-Reporting Financial Institution" means any Financial Institution which is:

- (a) 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;
- (b) 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;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is included in the list of Non-Reporting Financial Institutions provided to the European Commission by the UK;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

##### <sup>19</sup>Related Entity

An Entity is a "Related Entity" of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

##### <sup>20</sup>Active Non-Financial Entity (NFE)

The term "Active NFE" means any NFE<sup>22</sup> that 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<sup>19</sup> 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. In these circumstances, the Entity will be a Passive NFE<sup>21</sup>;
- (e) the NFE 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 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 Entity is a non-profit organisation<sup>3</sup>.

##### <sup>21</sup>Passive Non-Financial Entity (PNFE)

A Passive NFE is any Non-Financial Entity<sup>22</sup> that is not an Active NFE, or an Investment Entity<sup>23</sup> that is not a Participating Jurisdiction<sup>24</sup> Financial Institution.

##### <sup>22</sup>Non-Financial Entity (NFE)

The term "NFE" means any Entity that is not a Financial Institution<sup>17</sup>.

### <sup>23</sup>Investment Entity

The term “Investment Entity” means any Entity:

- (a) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (i) 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;
  - (ii) individual and collective portfolio management; or
  - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a) of the EU Directive on Administrative Co-operation 2014/107/EU.

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:

- (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or
- (ii) the period during which the Entity has been in existence.

The term “Investment Entity” does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D(8)(d) through (g) of the EU Directive on Administrative Co-operation 2014/107/EU. This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

### <sup>24</sup>Participating Jurisdiction

The term “Participating Jurisdiction” means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard.

## Individual Self-Certification Form

Please use **BLOCK CAPITALS** and **black ink** when completing this form.

### Section 1 Customer and product details

Please complete all details within this section.

Existing Client Reference Number (if applicable)	<input type="text"/>
Name	<input type="text"/>
Date of Birth	<input type="text" value="D"/> <input type="text" value="D"/> / <input type="text" value="M"/> <input type="text" value="M"/> / <input type="text" value="Y"/> <input type="text" value="Y"/>
Permanent Address	<input type="text"/> <input type="text"/> <input type="text"/>
Postcode	<input type="text"/>
Phone Number	<input type="text"/>

### Section 2 Tax residency

Tax Regulations<sup>1</sup> require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with HM Revenue and Customs and may be shared with the tax authorities of another jurisdiction. (UK residents should provide their National Insurance Number).

If you have any questions about your tax residency, please contact your tax adviser. Should any information provided change in the future, please ensure you advise us of the changes promptly.

**Please indicate all countries in which you are a resident for tax purposes and the associated Tax Reference Number in the table below. If you are a US citizen or resident, please include United States in this table along with your US Tax Identification Number.**

Country / Countries of tax residency	Tax Reference Number
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If you are not resident in any country for tax purposes, please tick this box  and provide details on a separate sheet.

<sup>1</sup> The term "tax regulations" refers to regulations created to enable automatic exchange of information and includes FATCA<sup>2</sup>, various Agreements to Improve Tax Compliance entered into between the UK and its Crown Dependencies and its Overseas Territories and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

<sup>2</sup> The term FATCA refers to The Foreign Account Tax Compliance provisions contained in the US Hire Act 2010.



### Section 3 Declaration

Please read this section carefully before completing it.

I declare that the information provided on this form is to the best of my knowledge and belief, accurate and complete.

I agree to notify Ascentric immediately in the event the information in the self certification changes.

Name

Position in organisation (if signing as a controlling person)

Permanent address (if different to that stated above)

Signature

Date

 /  / 

On completion of this form, please return it to Ascentric, Trimbridge House, Trim Street, BA1 1HB, United Kingdom.

