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# NOMINEE/CORPORATE APPLICATION FORM

EDENTREE INVESTMENT FUNDS



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**This application form is for use when opening account on behalf of a Nominee/Corporate and Non-Individual Investors. Charity Investors should complete a Charity application form.**

PLEASE COMPLETE ALL RELEVANT SECTIONS AND RETURN TO:

**EdenTree Investment Management Limited, Sunderland SR43 4AU**

Identification documents must also be sent, in accordance with money laundering regulations. (*see page 14 for details of required documents*)

**Customer Type** (tick entity type)

- UK Regulated Financial Services Firm or Nominee** (*Go to section 1*)
  - Corporate Entity** (*Go to section 2*)
  - Trust** (*Go to section 3*)
  - Other** (Please specify)
- 

Please complete the section relevant to your entity type and then complete the Sections 4 onwards.

**SECTION 1****NOMINEE/CORPORATE APPLICATION FORM****UK REGULATED FINANCIAL SERVICES FIRM OR NOMINEE****Full legal name of the Firm or Nominee**

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**Address of Firm Or Nominee**

(PO Box and c/o address will not be accepted)

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**Postcode**

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**Name of regulatory Body**

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**Regulatory reference No**

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**Full name of firms parent company** (if Nominee)

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**Parent's Regulatory Reference Number** (if Nominee)

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**Name as it should appear on the register** (if different to the Nominee the account will be opened in this name)

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**Designation** (if required)

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**Please provide an authorised signatories list with this application form.****Contact details**

(Correspondence address, if different from above)

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**Title (Mr/Mrs/Miss/Ms/Dr/Revd/Other)****Surname**

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**Forename(s)**

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**Address**

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**Postcode**

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**Telephone****Email**

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Please note that we are only able to send postal correspondence to one address, a copy of the relevant correspondence will be sent to an agent if there is one attached to the account.

If you require documents to be sent by email please confirm the email addresses below:

**Contract Notes (Non STP deals only)**

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**Transaction Statements**

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Please contact us to discuss any other requirements by calling 0800 358 3010

## SECTION 2

### CORPORATE ENTITY

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**Full legal name of the Corporate Entity**

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**Address of Corporate Entity**

(PO Box and c/o address will not be accepted)

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**Postcode**

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**Country of incorporation**

**Is the firm publicly listed?**

YES  NO

**Registered number of listing code**

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**Name as it should appear on the register** (the account will be opened in this name)

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**Contact details**

(Correspondence address, if different from above)

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**Title (Mr/Mrs/Miss/Ms/Dr/Revd/Other)**

**Surname**

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**Forename(s)**

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**Address**

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**Postcode**

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**Telephone**

**Email**

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Please note that we are only able to send postal correspondence to one address, a copy of the relevant correspondence will be sent to an agent if there is one attached to the account.

If you require documents to be sent by email please confirm the email addresses below:

**Contract Notes (Non STP deals only)**

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**Transaction Statements**

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Please contact us to discuss any other requirements by calling 0800 358 3010

**CORPORATE ENTITY (continued)****Designation** (if required)**Tax Residency**

Please state your Country of residency for tax purposes

Please provide your Tax Identification Number

Your application may be rejected if this information is not provided. Please also complete the FATCA/CRS information section of this form on page 10.

**For Private or Unlisted Companies****Names, residential addresses and date of birth for ALL Directors** – can provide as an attachment

Name	Date of birth
<b>Address</b>	
Postcode	
<b>Name</b>	
<b>Date of birth</b>	
<b>Address</b>	
Postcode	

**Name and address of any entities who own or control over 25% of the share capital or voting rights (directly or indirectly e.g. via a holding company)**

Name

Address

Postcode

Name

Address

Postcode

Name

Address

Postcode

**CORPORATE ENTITY (continued)**

Name and address and date of birth of any individuals who own or control over 25% of the share capital or voting rights (directly or indirectly e.g. via a holding company)

Name Date of birth

Address

Postcode

Name Date of birth

Address

Postcode

Name Date of birth

Address

Postcode

Name and address and date of birth of any other individuals who otherwise exercise control of the company

Name Date of birth

Address

Postcode

Name Date of birth

Address

Postcode

Name Date of birth

Address

Postcode

For Private or Unlisted Companies please supply copies of the memorandum of articles of association (or equivalent), the latest report and accounts for any associated entities to the account. For all Corporate Entities please supply an authorised signatory list with this application form.

**SECTION 3****TRUST**

Full Name of the Trust

Country of Establishment

Nature and purpose of the Trust

Name of ALL Trustees

Name, Address and date of birth of the officers in whose names the investment is to be registered

Name

Date of birth

Address

Postcode

Name

Date of birth

Address

Postcode

OR Classes of Beneficiaries (If applicable)

Name of Protector

Name of settlor

Correspondence address (if different to the above)

Contact Name

Address

Postcode

Telephone

Email

## SECTION 4 – To be completed by all entity types

### INVESTMENT SPLIT

If investing when opening account. Please tell us how you would like your investment to be split.

NOTE: Please leave blank if opening account in advance of initial investment.

Fund	Share Class Type A or B*	Lump Sum
EdenTree European Equity Fund		£
EdenTree Global Equity Fund		£
EdenTree Sterling Bond Fund		£
EdenTree UK Equity Fund		£
EdenTree Managed Income Fund		£
EdenTree UK Equity Opportunities Fund		£
EdenTree Short Dated Bond Fund	Only available as B	£
EdenTree Global Impact Bond Fund	Only available as B	£
EdenTree Green Future Fund	Only available as B	£
	Only available as B	\$
	Only available as B	€
EdenTree Green Infrastructure Fund	Only available as B	£
EdenTree Global Sustainable Government Bond Fund	Only available as B	£
EdenTree Multi-Asset Cautious Fund		£
EdenTree Multi-Asset Balanced Fund		£
EdenTree Multi-Asset Growth Fund		£
<b>Total investment</b>		£

\*See fund information sheet for details and charges.

Please confirm how you intend to deal

**Method** (Please tick all that apply)

Electronic  EMX  Calastone  Telephone  In writing

When transferring monies electronically please quote the account reference, as stated on the contract note. Settlement is required four days after trade date.

If your initial investment is settled electronically, your bank account details will need to be verified in advance of any payments being released for income or withdrawal. (See page 15 for additional information).



**DISTRIBUTION INCOME OPTIONS**

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**Dividend Option** (*tick as appropriate*) have dividend proceeds reinvested receive dividend proceeds as income**Please pay dividends to the following bank/building society at:****Account Name**

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**Bank/Building Society**

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**Branch Name**

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**Sort Code****Account Number**

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**Please provide bank details for redemptions if different to above.****Redemption Payments**

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**Account Name**

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**Bank/Building Society**

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**Branch Name**

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**Sort Code****Account Number**

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Payments to third parties are not permitted. We will need to verify your bank account details in advance of any dividends or redemption payments being paid. *See note on page 15 for additional information.*

## ENTITY SELF-CERTIFICATION

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Tax regulations require us to collect certain information about each organisation'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 organisation's account(s) with the relevant tax authorities. If you have any questions about the entity's classifications in the form below, please contact your tax adviser. *Please see explanatory notes for key definitions.* Should any information provided change in the future, please ensure you advise us promptly.

Where self-certification forms for entities are required to be submitted with this application these can be obtained by calling us on 0800 358 3010.

### 1 Tax residency – about the entity

If the entity has more than one country of tax residency, please complete a self-certification form for the country/countries that are not specified in section 4.

1.1 Please state the country in which the entity is resident for tax purposes

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1.2 Please provide us with the entity's Tax Identification Number

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1.3  If the entity is not a Specified Person in the country stated in 1.1 above, please tick this box. Please refer to Explanatory notes for more information.

### 2 Complete this section only if the entity is US Tax Resident (box 1.1)

- Tick this box if the entity is any of the following and therefore not a Specified US Person
- 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 organisation under section 501(a) of the U.S. Internal Revenue Code
  - OR any other exclusion listed in the Explanatory Notes

## ENTITY SELF-CERTIFICATION (continued)

### 3 The entity's classification under FATCA

Please tick only one box with reference to the tax residency stated in box 1.1

If the organisation is a Financial Institution, please specify which type:

- UK Financial Institution or a Partner Jurisdiction Financial Institution
- Participating Foreign Financial Institution (in a non-IGA jurisdiction)
- Non-Participating Foreign Financial Institution (in a non-IGA jurisdiction)
- Financial Institution resident in the USA or in a US Territory
- Exempt Beneficial Owner
- Deemed Compliant Foreign Financial Institution (besides those listed above)

If the entity is not a Financial Institution, please specify its FATCA status below:

- Active Non-Financial Foreign Entity
- Passive Non-Financial Foreign Entity  
(If you tick this box, please include individual self-certification forms for each of your organisation's Controlling Persons)

### 4 The entity's classification under the Common Reporting Standard (CRS)

Please tick only one box in this section with reference to the tax residency stated in box 1.1

- Financial Institution (this includes Non-Reporting Financial Institutions such as a pension scheme, government entity, international organisation and other entities listed in the Explanatory Notes).
- A professionally managed Investment Entity outside of a CRS Participating Jurisdiction (If this box is ticked, please include individual self-certification forms for each of your organisation's Controlling Persons)
- Active Non-Financial Entity which is regularly traded on an established securities market or affiliated thereto, a Governmental Entity or an International Organisation
- Active Non-Financial Entity (other than those listed above)
- Passive Non-Financial Entity  
(If this box is ticked, please include individual self-certification forms for each of your organisation's Controlling Persons)

## DECLARATION

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We confirm that:-

- we are opening this account as a Nominee and have the required authorisation from those underlying investors on whose behalf we are acting
- we have discharged our responsibility to provide all underlying investors with the required prospectus and fund information
- we have completed the relevant AML and due diligence checks and have internal procedures in order to prevent and avoid the use of this account for money laundering purposes
- where required we have obtained tax residency status and, where required, the FATCA status of all of our investors
- we are authorised to act on behalf of the underlying investors
- we shall notify EdenTree Investment Management (EIM) of any changes to ourselves

We consent to the ACD applying the Delivery Versus Payment Exemption (as set out in the Prospectus) which means that FCA client money rules do not apply to subscription/redemption monies received/paid to settle transactions for the first day following receipt.

I/we declare that this application form has been completed to the best of my knowledge and belief. EdenTree Investment Management Limited is authorised and regulated by the Financial Conduct Authority. I/we confirm that I/we have been provided with the EdenTree Investment Management Terms and Conditions, a copy of the Supplementary Information Document, a copy of the latest available Key Investor Information Document(s) and Sustainability Disclosure for the fund(s) and share classes in which we are investing.

### Tax Residency

Please complete the FATCA and CRS information on page 10. The application may be rejected if this information has not been provided.

Signed on behalf of \_\_\_\_\_ (entity name)

Please attach your latest authorised signatory list

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

EdenTree Investment Management recommends that all accounts should be operated by at least two signatories.

## IMPORTANT INFORMATION

EdenTree Investment Management (EIM) is required to classify all its clients so that they receive an appropriate level of investor protection. EIM will categorise you as a Professional Client, which may be an organisation that is considered to have the necessary experience, knowledge and expertise to make its own decisions and assess associated risk.

### Personal Data

EdenTree as data controller, will use your name, address, date of birth, contact information, payment details for dividend and redemption proceeds and tax residency information to open and service your EdenTree Investment Management Account. Your personal details are also used to meet regulatory requirements such as Anti Money Laundering obligations and US FATCA, the OECD CRS and UK tax regulations.

EdenTree Investment Management have delegated administration of your investment account to Northern Trust Global Services Limited (the "Administrator") who are responsible for processing your personal information. Your personal information will be processed by them (or may be processed by any of their affiliates, agents, employees, delegates or sub-contractors) for the purposes of account opening and maintaining your investment account.

### Recipients of Data and International Transfer of Data

The disclosure of personal information to the Administrator may involve the transfer of your data to the USA and other jurisdictions outside the European Economic Area (EEA) in accordance with the requirements of the General Data Protection Regulation. Such countries may not have the same data protection laws as your jurisdiction. EdenTree has authorised the Administrator to put in place Standard Contractual Clauses with relevant parties to whom personal data will be transferred.

### Retention period

We will retain your personal information for as long as required for us to perform the Services or perform investigations in relation to same depending on whether additional legal/regulatory obligations mandate that the Fund retains your personal information.

### Data Subject Rights

You have the following rights, in certain circumstances, in relation to your personal information:

- Right to access your personal information.
- Right to rectify your personal information.
- Right to restrict the use of your personal information (in certain specific circumstances).
- Right to request that your personal information is erased (in certain specific circumstances).
- Right to object to processing of your personal information (in certain specific circumstances).
- Right to data portability (in certain specific circumstances).
- Rights re automated decision making

Where EdenTree requires your personal information to comply with AML or other legal requirements, failure to provide this information means that EdenTree may not be able to accept you as an investor in the Fund.

You have the right to lodge a complaint with a supervisory authority in the EU Member State of your habitual residence or place of work or in the place of the alleged infringement if you consider that the processing of personal data relating to you carried out by EdenTree or its service providers infringes the General Data Protection Regulation.

### How to contact us

If you have any questions about our use of your personal information, please contact our Data Protection Officer at [compliance@edentreeim.com](mailto:compliance@edentreeim.com)

### Electronic Verification

EIM is subject to Money Laundering Regulations 2007, as amended, which came into force from December 2007. EIM will require verification of identity for the Trustee/Directors authorising the opening of this account. This may be achieved electronically through the use of a credit reference agency which may keep a record of this information; this check is only used to verify identity and will not affect credit records. If EIM is unable to verify individuals electronically it will require independent evidence of identity and permanent address. If EIM does not receive acceptable evidence it reserves the right to delay or withhold payments of redemptions and/or payments of dividends until verification is satisfactorily completed.

## IMPORTANT INFORMATION (continued)

### Beneficial Owners and Verification of Identity

Anti-money laundering regulations require that we verify the identities of all of our investors. In the case of corporate entities, please contact us on 0800 358 3010 to confirm our requirements as this will depend on your entity type.

If you have not appointed a Financial Adviser the Trustee/Directors authorising the opening of this account will be required to provide documentation to verify the entity in line with anti-money laundering legislation and to evidence identity and addresses of the Trustees/Directors.

### Important: Individual acceptable documents list

#### Documents we can accept as Evidence of Identity *See Note 1*

*Note: The document must contain your full legal name and date of birth*

- Valid Passport
- Valid Photo Card Driving Licence - Full or Provisional. *See note 2*
- Valid National Identity Card (Non-UK Residents)

#### Documents we can accept as Evidence of Residential Address *See Notes 3, 4, 5, 6*

*Note: The same document cannot be used for both identity and address evidence*

- Bank Account, Credit Card Statement or Investment Statement issued by a regulated financial sector firm in the UK, EU or equivalent
- Utility Bill dated within previous 3 months
- Valid Photo Card Driving licence – Full or Provisional. *See Note 2 (provided it has not also been used to satisfy the photographic identity requirement above)*
- Correspondence from local authorities
- Correspondence from HMRC or equivalent
- Correspondence from any government body
- Confirmation of address from a financial institution

#### Notes:

1. The photograph on the proof of identity should be visible.
2. If the driving licence is UK registered, please ensure the photo card is still valid by referring to the expiry date, under Section 4b on the licence.
3. The documentation evidencing your address must state your full name or all initials (if applicable).
4. All documentation must reflect the current residential address and must be dated within the previous 3 months other than in the case of an official Government document known to be issued only or typically at fixed intervals of more than 3 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. council tax).
5. In the case of an individual investor residing in a care home, then an original (not photocopy) letter signed by the care home manager confirming residency of the individual will be deemed sufficient.
6. Evidence of address must not be printed from online platforms and the document must have been received through the postal system to your residential address.

**Documents submitted that are not in English must be translated and certified by an appropriately qualified person. For further details on this, please contact us.**

## IMPORTANT INFORMATION (continued)

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If you have appointed a Financial Adviser they will be able to provide confirmation of your identity for anti-money laundering purposes.

### Trusts

Please provide the following information:

#### Documentation Required

- A complete copy of the Trust Deed and any additional Deeds of Appointment/Retirement since inception and accompanying documentation confirming:
  - Nature / Purpose of Trust
  - Country of Establishment
  - Name of settlor
  - Full Names, Address and date of birth information of all Trustees
  - Name and Address of any Protector/Controller if applicable (This includes any individual(s) or entity (ies) with the power to appoint or remove trustees.)
  - List of all beneficiaries of the trust (Name and address) with an interest of 25% or more in the assets (Name & Address), or details of the class of person who may benefit from the trust along with a schedule of the names and addresses of all current beneficiaries
- Authorised Signatory List for the trust, signed by any named trustee
- Verification documentation (ID&V) for all persons who can instruct on the Trust in accordance with their investor type and risk rating.
- Verification documentation (ID&V) for all beneficiaries with an interest of 25% or more in the trust assets, in accordance with their investor type and risk rating.

Please note that any redemption requests or dividend payments will be withheld until verification documents have been provided.

#### Verification of Bank Account

If you have invested by cheque from the same account, no additional verification is required. If your initial investment is settled electronically, or if you change bank account, your bank account will need to be verified before any redemption or further dividend payments are made to you. In order to verify an account we will require either a voided cheque, bank statement dated within the last three months. If you are unable to provide these please contact us to discuss.

**Please send your completed application form to:  
EdenTree Investment Management, Sunderland SR43 4AU**

**For help completing the form or for further information call us on 0800 358 3010**

**Or visit us at [www.edentreeim.com](http://www.edentreeim.com)**

## EXPLANATORY NOTES FATCA and CRS

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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

#### 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.

#### 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.

#### 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.

#### 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.



## EXPLANATORY NOTES (continued)

### Classifications under FATCA

#### 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. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

#### 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.

#### 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.

#### 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.

- (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.

#### 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.

## EXPLANATORY NOTES (continued)

### 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 and Financial Institutions with a Local Client Base, or
- (ii) Entities which otherwise qualify as such under the FATCA Regulations.

### Active Non-Financial Foreign Entity (NFFE)

An Active NFFE is any Non-Financial Foreign Entity 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 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;
- (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 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; or
- (j) The NFFE is an “Excepted NFFE” as described in relevant U.S. Treasury Regulations.

### Passive Non-Financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-Financial Foreign Entity that is not an Active NFFE.

### Non-Financial Foreign Entity (NFFE)

The term “NFFE” means any non-US Entity that is not treated as a Financial Institution

### 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 director in direct ownership of more than 50 per cent of the vote or value in an entity.

### Specified US Person

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

#### 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.

## EXPLANATORY NOTES (continued)

### Classifications under CRS

#### Financial Institution

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

#### 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.

#### 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.

#### Active Non-Financial Entity (NFE)

The term “Active NFE” means any NFE 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 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;
- (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.

## EXPLANATORY NOTES (continued)

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### Passive Non-Financial Entity (PNFE)

A Passive NFE is any Non-Financial Entity that is not an Active NFE, or an Investment Entity that is not a Participating Jurisdiction Financial Institution

### Non-Financial Entity (NFE)

The term “NFE” means any Entity that is not a Financial Institution

### 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.

### 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.

**INVESTMENT ADVICE AND ADVISER/AGENT DETAILS**

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