
Declaration

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 Schroder Unit Trusts Limited immediately in the event the information in the Self-Certification changes.

First Name

Surname

Permanent Residential Address

Date of Birth

d	d	m	m	y	y
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Signature

Date

d	d	m	m	y	y
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¹The term "Tax Regulations" refers to regulations created to enable automatic exchange of information and include FATCA², various Agreements to Improve International 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.

²The term "FATCA" refers to The Foreign Account Tax Compliance provisions contained in the US Hire Act 2010.

5 Entity Self-Certification (only complete this section if you are an entity or organisation)

Tax Regulations¹ 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 on your account with HMRC. Please complete all sections below as directed. If you have any questions about your organisation's classifications, please see instructions or contact your tax adviser. Please see notes overleaf for key definitions. Should any information provided change in the future, please ensure you advise us of the changes promptly.

Section A: Tax residency

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

A.1 Please state the country in which your organisation is resident for tax purposes

A.2 Please provide us with your organisation's Tax Reference Number

If the organisation is **not** a Specified Person³ in the country stated in A.1 above, please tick this box

Section B: Organisation's classification for FATCA² purposes

Please tick one box only in this section, with reference to the tax residency stated in box A.1.

- B.1 Exempt Beneficial Owner⁴
- B.2 Participating Foreign Financial Institution⁵
- B.3 Non-Participating Foreign Financial Institution⁵
- B.4 UK Financial Institution or a Partner Jurisdiction Financial Institution⁵
- B.5 Financial Institution resident in the USA or in a US Territory⁵
- B.6 Deemed Compliant Foreign Financial Institution (besides those listed above)⁵
- B.7 Active Non-Financial Foreign Entity⁶
- B.8 Passive Non-Financial Foreign Entity⁷
A Passive Non-Financial Foreign Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons¹⁰
- B.9 Excepted Non-Financial Foreign Entity⁸
- B.10 US Non-Financial Entity⁹

Section C: Organisation's classification under CRS regulations

Please tick one box only in this section, with reference to the tax residency stated in box A.1.

- C.1 Active Non-Financial Entity¹³ which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation, a Government Entity or an International Organisation.
A non-UK tax resident Active Non-Financial Entity will be required to submit a Tax identification number on the self-certification form.
- C.2 Active Non-Financial Entity¹³ other than those listed in C.1a) above A non-UK tax resident Active Non-Financial Entity will be required to submit a Tax identification number on the self-certification form.
- C.3 Passive Non-Financial Entity¹⁴ A Passive Non-Financial Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons.
Note this could include trusts, in which case the settlor, individual trustees, protector and all beneficiaries are Controlling Persons even if they otherwise would not meet the definition.¹²
- C.4 A Financial Institution⁵ This includes Non Reporting Financial Institutions such as a pension scheme, government entity, international organisation and other entities as defined for the purposes of the Tax Regulations.
- C.5 A professionally managed Investment Entity outside of a CRS Participating Jurisdiction. A professionally managed Investment Entity outside of a CRS Participating Jurisdiction will be required to submit individual tax residence self-certifications for each of its Controlling Persons.

Section D: Declaration

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

First Name(s)	<input type="text"/>						
Surname	<input type="text"/>						
On behalf of (Company Name)	<input type="text"/>						
Capacity in which you are signing	<input type="text"/>						
Authorised Signatory	<input type="text"/>						
Date	<table border="1"><tr><td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td></tr></table>	d	d	m	m	y	y
d	d	m	m	y	y		

Notes

¹ Tax Regulations

The term “tax regulations” refers to regulations created to enable automatic exchange of information and include FATCA², various Agreements to Improve International 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.

² FATCA

The Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010.

³ Specified Person

The term “Specified Person” is defined by reference to local laws in the country where an entity is established. In the UK, a “Specified United Kingdom Person” means a person or entity who is resident in the United Kingdom for tax purposes, 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 Related Entity¹⁴ of a corporation described in clause (i);
- (iii) a Depository Institution;
- (iv) a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom;
- (v) a Governmental Entity;
- (vi) 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);
- (vii) a Central Bank; or
- (viii) a pension scheme or other arrangement registered with HMRC under Part 4 of the Finance Act 2004.

Similar definitions apply to entities in the US (defined in the FATCA Regulations) and Crown Dependencies and Overseas Territories (as defined in the relevant Agreement to Improve International Tax Compliance with the UK). Entities in other jurisdictions should instead apply the similar definition of “Reportable Person” under the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

⁴ Exempt Beneficial Owner

The term “Exempt Beneficial Owner” means

- (i) a Governmental Entity;
- (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.

⁵ 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. The same definitions apply to the UK’s Agreements to Improve International Tax Compliance. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

⁶ Active Non-Financial Foreign Entity (NFFE) (US definition)

A NFFE is a foreign entity that is not a Financial Institution.

For the purpose of **section B only**, an Active NFFE is any NFFE that meets one of the following criteria:

- (i) Less than 50 per cent of the NFFEs gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent 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;
- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity¹⁴ of an entity, the stock of which is traded on an established securities market;
- (iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;
- (iv) Substantially all of the activities of the NFFE 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. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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;
- (v) 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 organisation of the NFFE;
- (vi) The NFFE 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;
- (vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities¹⁴ 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;
- (viii) The NFFE is organised in a U.S Territory and all the owners of the payee are bona fide residents of that U.S. Territory; or
- (ix) The entity is a Non-Profit Organisation¹³.

⁷ Passive Non-Financial Foreign Entity (NFFE) (US definition)

For the purpose of **section B only**, a Passive NFFE is any NFFE that is not an Active NFFE⁶.

⁸ Excepted Non-Financial Foreign Entity (NFFE)

The term "Excepted Non-Financial Foreign Entity" has the same meaning as Active Non-Financial Foreign Entity⁶ and applies to entities in countries that have not signed an intergovernmental agreement with the US to implement FATCA.

⁹ US Non-Financial Entity

A US Non-Financial Entity is an entity which is resident in the United States and which is not a Financial Institution.

¹⁰ 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.

¹¹ Active Non-Financial Foreign Entity (NFFE)

An entity will be an Active NFFE for the purpose of **section C only** if they meet one of the criteria in **(i) to (vii) in the definition of Active NFFE (US definition)⁶ above.**

¹² Passive Non-Financial Foreign Entity (NFFE)

For the purpose of **section C only** a Passive NFFE is any NFFE that is not an Active NFFE¹¹.

¹³ Non-Profit Organisation

The term "Non-Profit Organisation" means 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.

¹⁴ Related Entity

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