STOCKTRADE
SELF-CERTIFICATION FORM – ENTITY

1 ENTITY DETAILS

Existing Reference Number (if applicable):

Entity Name:

Entity Address:

Postcode:

Telephone Number:

Country of Incorporation of Entity:

2 TAX RESIDENCY SECTION FOR ENTITY

Tax regulations require us to collect certain information about each Account holder's tax residency and tax classifications. In certain circumstances, including when we do not receive a valid self-certification from you, we may be obliged to share information on the Account with HMRC. If you have any questions about tax residency, you can review the Guidance Notes provided or contact your tax adviser. Should the entity's tax situation change at any time, we ask that you notify us immediately.

2.1 The Entity's primary country of residence for tax purposes is:

2.2 Does the country of tax residence issue a Tax Identification Number (TIN) to its Entities? ☐ Yes ☐ No

2.3 If **'Yes'**, I certify that the TIN in the country of residence is:

2.4 Or, I am otherwise unable to provide a TIN (tick box if relevant) ☐

Please provide the reason why the TIN is unavailable:

2.5 Is the Entity a resident for tax purposes anywhere other than mentioned in Section 2.1? ☐ Yes ☐ No

If 'Yes', please list all the countries in which the Entity is resident for tax purposes together with any Tax Identification Number or Tax Reference Number.

Country of Tax Residency	Tax Identification Number/Tax Reference Number	TIN unavailable
		☐
		☐
		☐
		☐

Section 2 continued overleaf >>

2 TAX RESIDENCY SECTION FOR ENTITY (CONTINUED)

Entity's Classification Under Common Reporting Standard (CRS)

2.6 If the Entity is a Financial Institution (FI), please tick the relevant box that applies:

- Reporting FI, including a professionally-managed trust (if so, provide your GIIN number in Section 2.9) ☐
- Non-Reporting FI ☐
- Financial Institution in a non-Participating Jurisdiction ☐

2.7 If the Entity is a Non-Financial Entity (NFE), please tick the relevant box that applies:

- Active NFE (includes most charities & not-for-profit bodies) ☐
- Passive NFE (if so, also complete Section 3) ☐
- Other (provide details) ☐

If **'Other'**, provide details:

Entity's Classification Under FATCA

2.8 If you have mentioned in 2.1 or 2.5 that your Entity is a US tax resident or if you are a US person for any other reason, please certify your status below.

- Specified US Person* ☐
- Non-Specified US Person ☐

* If you are a "Specified US Person" under the US Internal Revenue Service regulations you should complete and provide a Form W-9 and a waiver if applicable.

2.9 If the Entity is a Foreign Financial Institution (FFI), please tick the box that applies or proceed to 2.10.

- Participating FFI or Reporting FATCA Partner FI ☐
- Registered Deemed Compliant FFI ☐
- Sponsored Investment Entity ☐

If you have ticked any of the boxes above, please provide the Entity's GIIN or the GIIN of the Sponsoring Entity below:

2.10 If the Entity is a FI that is not covered by one of the classifications in section 2.8 or 2.9, please tick the relevant box that applies or proceed to 2.11:

- Non-Reporting FATCA Partner FI ☐
- Exempt Beneficial Owner ☐
- Non-Participating FFI or Limited FFI ☐

2.11 If the Entity is a Non-Financial Foreign Entity (NFFE), please tick the relevant box that applies:

- Active NFFE ☐
- Passive NFFE (if so, also complete Section 3) ☐
- Direct Reporting NFFE (if so, please provide your GIIN in Section 2.9) ☐

3 CONTROLLING PERSONS

If the Entity is a Passive NFFE/NFE, e.g. such as a non professionally-managed trust or a private investment company, provide the details of the Controlling Persons of the Entity that are resident for tax purposes anywhere other than the United Kingdom (UK).

For each Controlling Person identified as part of Anti-Money Laundering/Know Your Customer procedures, you will need to list the non-UK Controlling Person's details and the country or countries in which they are tax resident, together with any Tax Identification Numbers (TIN)/Tax Reference Numbers (TRN) for that country. **If additional space is required, please use a separate sheet.**

Full Name:

Permanent Residential Address:

Postcode:

Date of Birth: D D M M Y Y Y Y

Country/countries of Tax Residence:

Tax Reference Number:

What makes this individual a controlling person?
(e.g. Settlor, Trustee, Protector, Beneficiary, or class of beneficiaries, Shareholders)

Signature: Date: D D M M Y Y Y Y

Full Name:

Permanent Residential Address:

Postcode:

Date of Birth: D D M M Y Y Y Y

Country/countries of Tax Residence:

Tax Reference Number:

What makes this individual a controlling person?
(e.g. Settlor, Trustee, Protector, Beneficiary, or class of beneficiaries, Shareholders)

Signature: Date: D D M M Y Y Y Y

Section 3 continued overleaf >>

3 CONTROLLING PERSONS (CONTINUED)

Full Name:

Permanent Residential Address:

Postcode:

Date of Birth: D D M M Y Y Y Y

Country/countries of Tax Residence:

Tax Reference Number:

What makes this individual a controlling person?
(e.g. Settlor, Trustee, Protector, Beneficiary, or class of beneficiaries, Shareholders)

Signature: Date: D D M M Y Y Y Y

Full Name:

Permanent Residential Address:

Postcode:

Date of Birth: D D M M Y Y Y Y

Country/countries of Tax Residence:

Tax Reference Number:

What makes this individual a controlling person?
(e.g. Settlor, Trustee, Protector, Beneficiary, or class of beneficiaries, Shareholders)

Signature: Date: D D M M Y Y Y Y

4 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 Stocktrade immediately in the event that the information in the self-certification changes.

Signature: Date: D D M M Y Y Y Y

Signed by (print name):

On behalf of (name of Entity):

Position (in Entity):

GUIDANCE NOTES

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 Organisation for Economic Co-operation and Development (OECD) Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information.

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.

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 Institutional 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.

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.

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.

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.

GUIDANCE NOTES (CONTINUED)

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 organisation, 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; or

(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 directors 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:

(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 organisation 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

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;

GUIDANCE NOTES (CONTINUED)

(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.

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.

Stocktrade is a trading name of Embark Investment Services Limited, a company incorporated in England and Wales (company number 09955930) with its registered office at 33 Old Broad Street, London, EC2N 1HZ. Embark Investment Services Limited is authorised and regulated by the Financial Conduct Authority (Financial Services Register number 737356).