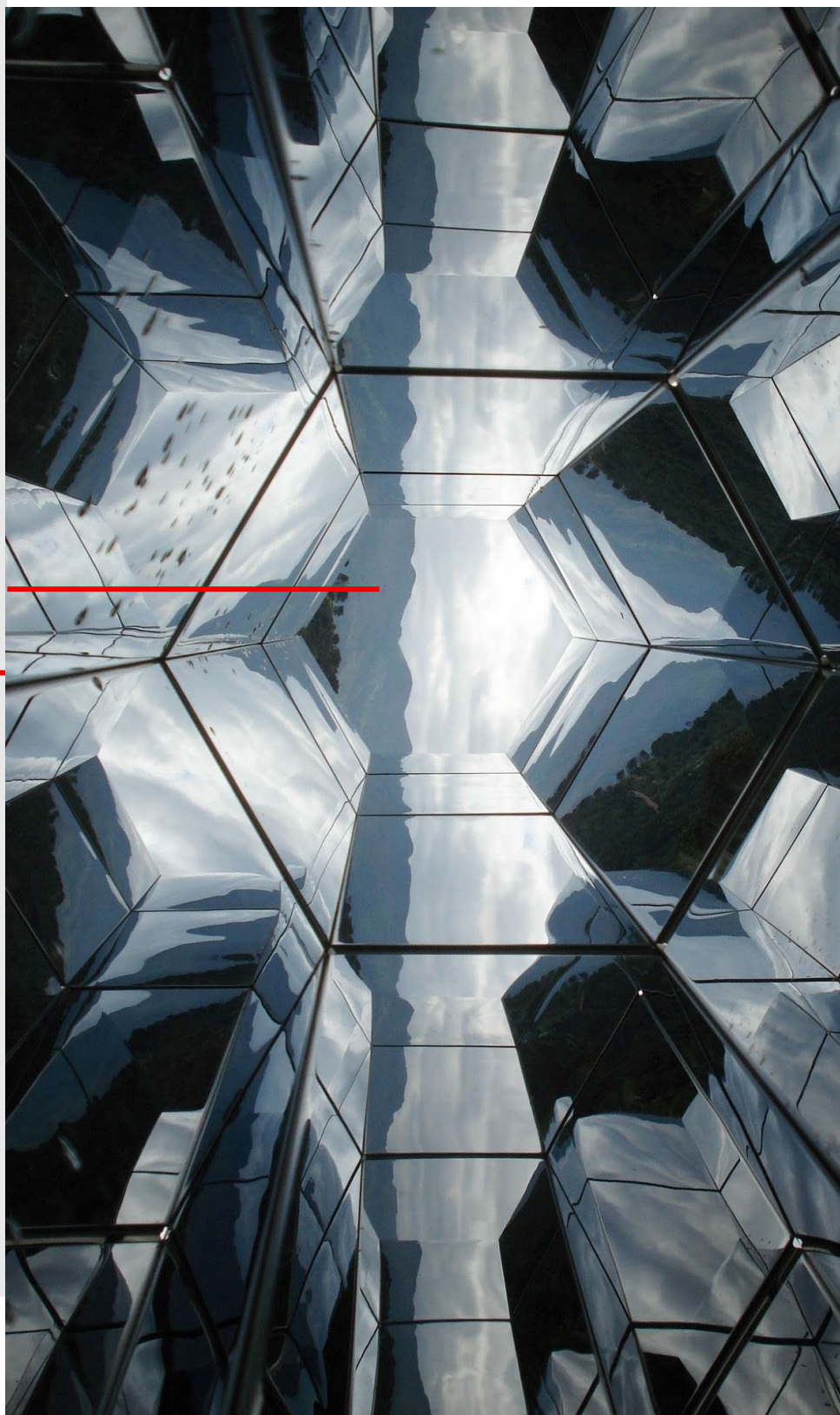


Application to
open an
account
Institutional
Investors
(including
distributors)



Application to open an account

Institutional Investors (including distributors)

What is this application used for?

This application is used to open an account with Santander Asset Management UK Limited ("We", "Us", or "Our") for investment into any of Our FCA authorised collective investment schemes which are available for new investment. These are referred to as a "Fund" or "Funds" as the context requires, in this application.

This application cannot be used to make investments once an account has been opened, to convert or switch investments, or to redeem investments. It is for account opening purposes only. Please contact investorqueries@fnztaservices.com if you wish to make an investment, convert or switch investments, or redeem investments.

Please note that We have the right to refuse any application.

Who can use this application?

Only institutional investors who are offering investment services to end investors, including acting in a distributor capacity, can use this application. We do not accept direct investment from retail investors, who may only invest in a Fund through authorised intermediaries (such as investment platforms, nominees or a financial advisor via its nominee).

If you are an institutional investor acting for your own account, You can use this application but as part of Our review processes, We may require additional information from You.

Before making an application

You must read the latest Prospectus, constituting document and Key Investor Information Document for the Fund(s) in which you would like to make an investment and keep a copy of these for your records.

Information on the Funds, such as Fund names, investment objectives, minimum investment amounts, share/unit classes and the income and accumulation availability can be found in the relevant Prospectus and, where applicable, the KIID.

These documents, as well as the latest Report and Accounts for the Funds, are available on Our website:

santanderassetmanagement.co.uk/institutional

Hard copies of the Key Investor Information Documents can be obtained free of charge from Us by emailing Us at investorqueries@fnztaservices.com

How do you complete this application?

Please use BLOCK CAPITALS when completing this application. All sections are mandatory for each investor unless stated otherwise. If You require a separate account which distinguishes Your different underlying investors (e.g. designation) a separate application form will be required by Us.

When will you be able to make an investment?

You must complete this application and send it, together with all supporting documentation referred to within it, by:

- **Post to:** Santander Asset Management UK Limited PO Box 12892 Dunmow CM6 9DL; or
- **Email to:** investorqueries@fnztaservices.com

If submitting this application by email, please ensure that the email account you send it from is a valid email account at the institution. You should note that emails are not always secure.

You will not be able to place any subscription orders until We have accepted your application, and your account has been opened. Once your account has been opened you will be advised.

Please note that We will only accept electronic Sterling (GBP) payments.

Please note that if your account opening is accepted and you place an investment(s) with Us, if you subsequently cancel an investment(s), you may not get back the full investment, as the amount you get back may be reduced by any fall in the value of your investment during that period.

What if you want to cancel your application?

If you would like to cancel your application with Us, please advise Us by

- **Post to:** Santander Asset Management UK Limited PO Box 12892 Dunmow CM6 9DL; or
- **Email to:** investorqueries@fnztaservices.com

Who do we involve with your application?

We are the authorised fund manager of the Funds and are responsible for managing and administering the affairs of the Funds. Our full details are below:

- Santander Asset Management UK Limited
Registered office: 287 St Vincent Street, Glasgow G2 5NB, United Kingdom
Company Registration No: SC106669,
- Santander Asset Management UK Limited is authorised and regulated by the Financial Conduct Authority. Our Financial Services Register number is: 122491

We may delegate certain administration and/or registration functions, including in respect of applications to open an account and to invest in the Funds, to third parties, who may or may not be in the same group of companies as Us.

What are the terms of your agreement with us under this application?

Your agreement to open an account, and to make any investment(s) in a Fund(s), will be between You and Us.

The terms of this agreement will be comprised of:

- this application; and
- the Prospectus, constituting document and key investor information document for the relevant Fund(s).

If there are any inconsistencies between this application and the Prospectus, the Prospectus will prevail.

Your agreement and any non-contractual obligations arising out of or in connection with it will be governed by the law of England and Wales. The courts of England and Wales have exclusive jurisdiction to determine any dispute arising out of or in connection with this agreement (including (without limitation) in relation to any non-contractual obligations). You and We waive any objection to, and agree to submit to, the jurisdiction of the courts of England and Wales. You and We agree that a judgment or order of any such court is binding upon each of us and may be enforced against each of us in the courts of any other jurisdiction.

What do you need to do to close your account?

The Prospectus sets out detail on how and when You or We can sell Your holding in a Fund(s).

For more information on how to close your account, please contact Us.

If you have any questions?

Please contact investorqueries@fnztaservices.com, or write to Us at Santander Asset Management UK Limited, PO BOX 12892, Dunmow, CM6 9DL United Kingdom if you have any questions in relation to this application.

Glossary of terms and abbreviations used in this application

Capitalised terms used in this application, which are not included in the table below, are defined in the relevant Prospectus(es). Where there are contradictory definitions, the definitions set out in the Prospectus prevails.

AFM	Authorised Fund Manager	OFAC	US Treasury Department's Office of Foreign Assets Control
CRS	the OECD's Common Reporting Standards	OFSI	UK Office of Foreign Sanctions Implementation
EU	European Union	OECD	Organisation for Economic Co-operation and Development
FATCA	Foreign Account Tax Compliance Act	Prospectus	The latest prospectus for the Fund(s) in which you would like to invest
FCA	Financial Conduct Authority	SAM UK	Santander Asset Management UK Limited
FCA Rules	The FCA's Handbook of Rules and Guidance	Share or Shares	A share or shares, as the context requires, in a Fund which is in the form of an investment company with variable capital
FinCEN	Financial Crimes Enforcement Network	Shareholder	A holder of a Shares
Fund or Funds	A collective investment scheme authorised by the FCA and where the authorised fund manager is Santander Asset Management UK Limited. The Fund may be in the form of an investment company with variable capital or an authorised unit trust, and may be structured as UK UCITS or a non-UCITS scheme (as those terms are defined in the glossary of the FCA Rules). Further information on the form and structure of a Fund is included in the relevant Prospectus and KIID.	TA	Transfer Agent (FNZ TA Services Limited)
HMRC	His Majesty's Revenue and Customs	UBO	Ultimate Beneficial Owner
IFA	Independent Financial Adviser	UN	United Nations
IRS	US Internal Revenue Service	Unit or Units	A unit or units, as the context requires, in a Fund which is in the form of an authorised unit trust
Investment	The Units or Shares, as applicable, in a Fund	Unitholder	A holder of Units
KIID	Key Investor Information Document	We, Us or Our	Santander Asset Management UK Limited

Section 1 | Legal entity details

Please provide full legal details about your entity, including how you wish to designate your Investment(s).

Full name of Unitholder/Shareholder (Note: The full legal name is required for Unit/Shareholder Register purposes and must match what is recorded in Companies House (or equivalent))

Account designation (if applicable)

Legal entity type

- | | | |
|---|---|--------------------------------|
| ☐ Listed company | ☐ State-owned organisation | ☐ Trust |
| ☐ Subsidiary of a listed company | ☐ Sovereign Wealth Fund | |
| ☐ Private company | ☐ Pension scheme | |
| ☐ Partnership | ☐ Charity | |

Nature of business type (Note: if your business registers client assets in nominee form, select the business type and nominee option. For example, an IFA business that operates via nominee should select 'IFA – Nominee' and not 'IFA')

- | | | |
|--|--|---|
| ☐ IFA | ☐ Asset Manager | ☐ Retail Bank – Nominee |
| ☐ Insurance Firm | ☐ Family Office | ☐ Investment Bank – Nominee |
| ☐ Intermediary | ☐ Private Bank | ☐ Investment Adviser – Nominee |
| ☐ Investment Manager | ☐ Custodian Services | ☐ Wealth Manager – Nominee |
| ☐ Investment Fund | ☐ IFA – Nominee | ☐ Asset Manager – Nominee |
| ☐ Investment Platform | ☐ Insurance Firm – Nominee | ☐ Family Office – Nominee |
| ☐ Retail Bank | ☐ Intermediary – Nominee | ☐ Private Bank – Nominee |
| ☐ Investment Bank | ☐ Investment Manager – Nominee | ☐ Custodian Services – Nominee |
| ☐ Investment Adviser | ☐ Investment Fund – Nominee | |
| ☐ Wealth Manager | ☐ Investment Platform – Nominee | |

Entity website

Country of incorporation

Legal Entity Registration Number

Legal Entity Date of Registration

Regulated entity? ☐ Yes ☐ No

Description of your service / product offering to end customers:

If You are not regulated, but act as Nominee for and on behalf of a Regulated Entity, please provide that Regulated Entity's details for completeness.

Name of Regulatory Body(s)

Jurisdiction of Regulated Body(s)

Firm Reference Number(s) (if applicable)

Date of Regulatory Registration

Registered Address Details

Primary contact

Address *(please note that PO box addresses will not be accepted)*

Postcode

Telephone number Fax number

Email address

Registered company number Date of incorporation

Principal Place of Business *(if different to Registered Address)*

Primary contact

Address *(please note that PO box addresses will not be accepted)*

	Postcode	
Telephone number		Fax number
Email address		
Registered company number		Date of incorporation

Correspondence Address Details *(if different to Registered Address)*

Primary Contact			
Address <i>(please note that PO box addresses will not be accepted)</i>			
	Postcode		
Telephone number		Fax number	
Email address			
Registered company number		Date of incorporation	

Please specify the email address where you would like to receive the following:

Contract notes	
Tax vouchers	
Monthly valuations / Statements	

Other references:

Calastone Reference (if applicable)	
EMX Reference (if applicable)	

Expected frequency of investment

☐ One transaction	☐ Weekly	☐ Quarterly	☐ Annually
☐ Daily	☐ Monthly	☐ Semi-annually	☐ Ad hoc

Section 2 | Client categorisation

We are required to categorise Our clients. We intend to classify You as a 'per se professional client' on the basis that You are, a legal entity required to be authorised or regulated to operate in financial markets (whether authorised in the UK or a third country) or an institutional investor whose main activity is to invest in designated investments and of a certain size to meet the definition of 'per se professional client'.

As a Unit/Shareholder in the Fund(s), You may request to be categorised as a retail client, however, it is not Our policy to agree to such requests. As a 'per se professional client', We are entitled to assume that as Our client You have the necessary level of experience and knowledge to make Your own investment decisions and to manage and understand the risks involved in having an Investment.

Section 3 | FATCA & OECD Common Reporting Standards

The following explanatory notes and information request are based on Tax Regulations as implemented in the UK. If You have any questions about Your classification, please consult with Your tax adviser.

Guidance on how to complete this section of the Form is provided in Appendix 1 and a self-certification form that must be completed by You can be found in Appendix 2.

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.

In practice, Tax Regulations require the Fund(s), or SAM UK in its capacity as authorised fund manager of the Fund(s), to collect and report certain information about a Unit/Shareholder's tax residence. If Your tax residence is located outside of the country where the Fund is located, the Fund or SAM UK on behalf of the Fund, may be legally obliged to pass on the information in this application and other financial information with respect to Your financial accounts to the tax authorities the country where the Fund is located (i.e. HMRC in the UK).

Country of Tax Residency

Tax Identification Number (TIN) or equivalent

FATCA Status

Global Intermediary Identification Number (GIIN)

Name of Global Entity to which the GIIN belongs

Common Reporting Standard Classification

Country of Tax Residency	TIN or equivalent	Reason if TIN or equivalent not available

Section 4 | Bank Details

We require information on the nature and intended usage of SAM UK's products, including the expected source of funds. Please note that any future settlement or distribution payments from Us (or Our transfer agent on Our behalf) will typically only be paid to an account from which subscriptions were received by Us and it has been verified as an account belonging to the registered Unit/Shareholder detailed under Section 1. If You require distributions to be paid to a different account, this must be specified below (including justification for the separate account(s) being used).

Source of Funds

I confirm the source of funds for investment into the Fund(s) satisfy all of the below:

- ☐ Is from a known bank or building society account in the name of the Unit/Shareholder
- ☐ Is from an account with a UK, EEA or EU regulated credit institution
- ☐ Is not being structured to avoid standard identification requirements

Settlement Bank Details *(Please note that all redemption proceeds will be paid to this account)*

Bank name			
Branch address			
		Postcode	
Country			
Account name			
Account number			
SWIFT / Sort code			
Reference / Roll Number			
Account currency			

In the case of income, payment should be either:

- ☐ Paid to the Unit/Shareholder bank account as detailed above or below
- ☐ Reinvested

Note: If the Distribution Bank Details section which follows is not completed income will be paid to your Settlement Bank Details provided above.

Distribution Bank Details

Reason for different account to Settlement Bank Details

Bank name

Branch address

Postcode

Country

Account name

Account number

SWIFT / Sort code

Reference / Roll Number

Account currency

Section 5 | Related Parties (Directors, Authorised Person(s) and UBO(s))

For applicants who are body corporates, regulation requires Us to obtain the full names of the board of directors (or if there is no board, the members of the equivalent management body). If this application is signed by an authorised person (i.e. the 2 authorised signatories signing the declaration in Section 8) who is not a director or senior manager their details must also be included in Table 1 below. We must also identify the Ultimate Beneficial Owner (UBO) of the body corporate (see Table 2).

In the case of Legal Entities, the UBO is the natural person(s) who ultimately own or control more than 25% of the capital, shares or voting rights, or who through agreements or statutory agreements or by other means have direct or indirect control over the Legal Entity (e.g. administrator if a company is in receivership).

If You are not a body corporate e.g. Trust, Partnership, Charity, please provide the equivalent information or request from Us an equivalent form for completion.

Please provide all Director, Authorised Person(s) and UBO information and attach a full structure chart when You submit this application.

Table 1

Full Name of Director/Senior Manager (or equivalent) of the unitholder/shareholder	Registered Address	Nationality	Date of Birth

Table 2

Name of UBO (Natural Person or equivalent)	% Control (UBO only)	Registered Address	Nationality	Date of Birth

Section 6 | Anti-Money Laundering Documentation

You must provide the below Anti-Money Laundering (AML) and Know Your Client (KYC) documentation when You submit this application. We need this to meet Our customer due diligence obligations.

- ☐ Structure Chart
- ☐ Certificate of Incorporation
- ☐ Memorandum & Articles of Association (or equivalent, depending on your entity type e.g. Trust)
- ☐ Confirmation of Regulated Status
- ☐ Register of Directors (if not provided in Section 5 above)
- ☐ Register of Authorised Person(s) (if not provided in Section 5 above)
- ☐ Register of Members/Ultimate Beneficial Owners (if not provided in Section 5 above)
- ☐ Parent Undertaking Letter (where applicable)
- ☐ Authorised Signatory List
- ☐ Completed Wolfsberg Questionnaire or equivalent comfort letter (dated within the last 12 months)

Note: If there is any incomplete information and/or outstanding documentation, this application will not be processed and may be returned to You for further information. This will delay the account opening process and Your ability to invest with Us.

Please also be aware that SAM UK may ask for additional information and documentation if this is required to meet Our obligations under UK regulations and in accordance with Our risk-based approach. To meet Our obligations SAM UK may use the data provided to perform electronic checks through third party certified providers.

Section 7 | Data Protection

You can view Our Privacy Statement on Our website here: www.santanderassetmanagement.co.uk/privacy-statement. You must show it to all persons whose data You share with Us.

Section 8 | Agreement and Acceptance

By signing this application You:

1. acknowledge and agree that:
 - a. the agreement between You and Us in relation to opening an account and purchasing and holding any Investment in any Fund is based on this application and the Prospectus, the constituting document and the KIID for the relevant Fund(s) and You confirm that each and every Investment shall be made in accordance with the terms and conditions of this agreement;
 - b. this application is made on the terms of the Prospectus and subject to the provisions of the Prospectus and constituting document of the Fund(s); and
 - c. the KIIDs can be obtained from Our website <https://www.santanderassetmanagement.co.uk>. You consent to being provided with the KIIDs in this form via the website (hard copies of the KIIDs can be obtained free of charge from Us by emailing investorqueries@fnztaservices.com), and You will obtain and read the relevant KIIDs prior to subscribing for Units/Shares once Your application has been accepted.;
2. confirm that You: (i) are not a US person as defined in the Prospectus; (ii) have not been solicited to purchase and have not and will not acquire Units/Shares while present in the US; (iii) are not applying as a nominee of a US person and are not acting on behalf of nor does not intend to transfer any Units/Shares to any US person(s); (iv) will not transfer any Units/Shares or any interest therein to a US person and will not transfer any Units/Shares within the US; and (v) will promptly notify the Fund, or SAM UK on behalf of the Fund, if You should at any time become a US person or if Your tax residency otherwise changes;
3. confirm that You have the authority to open an account and to make any investment in a Fund(s);
4. confirm You are fully informed as to: (i) the legal requirements within Your country for the purchase of the Units/Shares and are permitted to purchase the Units/Shares under the laws and regulations of Your home country in the manner in which the Units/Shares have been offered and sold to You; (ii) any foreign exchange restrictions applicable to You; and (iii) any relevant tax considerations relating to You arising out of Your purchase and legal ownership of Units/Shares;
5. agree to indemnify and hold harmless SAM UK, the relevant Fund(s), with SAM UK able to claim on behalf of a Fund(s) where necessary, the administrator, registrar and the investment manager against any loss, liability and, cost which may result directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by You to Us including acting on any Unit/Shareholder instruction. SAM UK, the relevant Fund(s) and any administrator We may appoint will not be responsible or liable for the authenticity of instructions received from You or

any authorised signatory and may rely upon any instruction from any such person representing himself to be a duly authorised signatory reasonably believed to be genuine;

6. acknowledge that under current UK Money Laundering Regulations, We are required to conduct customer due diligence on Unit/Shareholders in the Funds. We are also required to conduct ongoing due diligence and if We are unable to complete a periodic review of the customer due diligence performed We may not be able to accept any additional investments or pay the proceeds of any distributions or redemptions to You. You confirm to Us that You will cooperate with Us to ensure that We comply with the UK Money Laundering Regulations and UK Bribery Act, as amended from time to time. The Unit/Shareholder provides assurance to SAM UK that it has a clearly defined and documented financial crime control framework and procedures are appropriately designed to prevent the Unit/Shareholder from being used for the purposes of financial crime including money laundering, terrorist financing, fraud, sanctions violations and bribery and corruption. This includes controls, where relevant, to identify customers in line with UK Money Laundering Regulations and Joint Money Laundering Steering Group (JMLSG) Guidance standards, including implementing measures to recognise and execute appropriate Enhanced Due Diligence for high-risk customers such as Politically Exposed Persons (PEPs), and where applicable, the 'ultimate beneficial owner' of a business will be identified. The Unit/Shareholder confirms that this includes internal monitoring of customer activity and transaction monitoring, including reporting suspicions to the UK's National Crime Agency as required, and all clients are screened regularly against the sanctions and terrorist listings from OFAC, EU, UN, FinCEN, OFSI, Sanctions Ownership Research List (the Company's internal commercial list), US Department of State, and HM Treasury designated lists. The Unit/Shareholder confirms that regular audits are undertaken to test business controls in place and confirm their effectiveness and adherence to financial crime policies and has a defined Financial Crime training and awareness programme.
7. understand that SAM UK, or an administrator We appoint on Our behalf, may require further information from You, or about You, to satisfy the requirements of the Money Laundering Regulations in force, or otherwise in order to open and continue to operate an account and You agree to provide such information on reasonable request and accept that failure to provide such information and/or documentation might result in delays in making payments or freezing of your account until the request has been completed; You also acknowledge that SAM UK will make use of authorised third parties for the purposes of electronic verification were relevant.
8. confirm that the information in this application is true, complete and accurate to the best of Your knowledge and belief. You agree to notify Us in writing within 30 days (unless You are notifying Us in relation to information contained in the FATCA/CRS self-certification form (Appendix 2), in which case You agree to notify Us immediately in line with 11b below) should any details contained herein cease to be true, complete and accurate in any respect. You also acknowledge that, to the extent permitted by applicable law and the FCA Rules, We will not be liable to You for any losses You suffer as a result of providing Us with incorrect information or failing to update the information We hold about You;
9. confirm that this application is not made in violation of any applicable law or regulation and that the subscriptions made to the account which is opened in accordance with this application are not being acquired and will not be held in violation of such applicable law or regulation;
10. You acknowledge that We will categorise You as a per se professional client and that You are responsible

for keeping Us informed about any change that could affect Your categorisation as a per se professional client;

11. You accept that your personal data and all information provided by You may be recorded by SAM UK and You accept that SAM UK or an administrator appointed on behalf of SAM UK can have access to this personal information and data in accordance with Data Protection Legislation.
12. You acknowledge, and when required by applicable data protection regulation expressly consents, the disclosure of your personal data to other Santander Group companies, along with any relevant transactions-related information, that allows such companies to comply with (i) the Group's Financial Crime Compliance internal policies, (ii) its legal obligations relating to the anti-money laundering and counter terrorism financing regulations and (iii) its regulatory reporting to the supervisory authorities

13. FATCA/CRS Declaration

- a. acknowledge that the information contained in this application form and the FATCA/CRS self-certification form (Appendix 2) may be reported to the tax authorities of the country in which this account is maintained and exchanged with tax authorities of another country or countries in which You may be tax resident where those countries have entered into agreements to exchange financial account information; and
 - b. You agree to notify Us immediately and provide an updated FATCA/CRS self-certification form (Appendix 2) where any change in circumstances occurs which causes any of the information contained in this application, or Appendix 2, of this form to be incorrect;
14. acknowledge that We may at Our absolute discretion amend the terms of this application at any time. Any changes will be notified to You and will take effect no earlier than 10 business days after posting to Our website or otherwise notifying You. Any changes to a Fund(s) You have an Investment in will be notified to You appropriately; and
15. acknowledge that nothing in this application shall be deemed to constitute financial, investment or other professional advice.

This application must be signed by two authorised signatories at the entity.

Signature of authorised official:

Authorised signatory print name:

Authorised Signatory D.O.B

Capacity

Date

--	--	--	--	--	--	--	--	--	--

DDMMYYYY

Signature of authorised official:

Authorised signatory print name:

Authorised Signatory D.O.B

Capacity

Date

--	--	--	--	--	--	--	--	--	--

DDMMYYYY

Please note that further/additional authorised signatories can be submitted on a separate sheet found in Appendix 4.

Please make sure you have:

- ☐ Fully completed and signed the application.
- ☐ Provided details of the legal entity's directors (or equivalent management body), Authorised Person(s) and Ultimate Beneficial Owner data (including a legal structure chart) as required in Section 5 of this application.
- ☐ Attached the relevant AML documentation listed in Section 6 of this application.
- ☐ Attached the FATCA/CRS self-certification information in Appendix 2.
- ☐ Attached the Owner-documented Financial Institutions within SAM UK declaration in Appendix 3.
- ☐ Provided a list of additional authorised signatories in Appendix 4.

Appendix 1 | Guidance notes and instructions

Please read the following guidance notes carefully prior to completing the FATCA/CRS self-certification form (Appendix 2).

Introduction

SAM UK is authorised and regulated by the UK FCA and is obligated to provide information to HMRC to provide, where appropriate, to the US and other international tax authorities, to help identify US and other non-UK persons with non-US bank accounts and investments. These regulations are now generally referred to as FATCA and CRS. More information on how FATCA and CRS are being implemented in the UK can be found on the UK government's website in HMRC's International Exchange of Information Manual at <http://www.hmrc.gov.uk/drafts/uk-us-fatca-guidance-notes.pdf>

The aim of FATCA and CRS are to prevent tax evasion by US citizens and residents of the US and many other countries respectively through use of offshore accounts/investments. As a result of this, SAM UK will be required to report information on US and other non-UK clients to tax authorities in the UK and in other jurisdictions.

<http://www.hmrc.gov.uk/fatca/index.htm> The type of entities include:

- Corporations;
- Partnerships;
- UK branches of non-UK resident entities;
- Pension funds;
- Charities (which are not treated as Trusts – see separate form for Trusts);
- Other Funds (non-pension funds);
- Government Organisations;
- Central Banks; International Organisations; and
- Non-profit organisations (subject to meeting specific criteria).

Completing the self-certification form – Appendix 2

Section 1: Entity information

Entity name: Enter the full name of the Entity (the account holder).

Registered address: Enter the permanent address where the Entity is resident including the postcode and country.

Correspondence address: Please enter the Correspondence address (if different from the registered address).

Country of incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is a different entity enter the country under the laws in which it is created.

Account number(s): Please leave this section blank. We will complete.

Section 2: Entity tax residency

UK legislation requires SAM UK to collect certain information about each client's tax residence(s). This is to help Us decide whether We are legally obliged to provide certain information about You and Your account to HMRC or the relevant tax authorities who may in turn pass it on to other countries' tax authorities.

'Tax residence' is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors.

If you are unsure as to which country the organisation is resident in for tax purposes please contact Your tax adviser.

Country of tax residency: Enter the country where the Entity is resident for the purposes of that country's tax system. If the Entity is tax resident in more than one country, please list each one separately.

Tax identification number(s): Please enter the tax identification number for each country that you have listed. For example in the United States it will be the Employer Identification Number (EIN).

Section 3: Entity classification

'Financial Institution' is defined as depositary institutions, custodial institutions, specific insurance companies and investment entities. One example where an investment entity qualifies as a Financial Institution is where:

- The entity's gross investment income equals or exceeds 50 per cent of the total gross income, and
- Its assets are managed by a discretionary asset manager such as SAM UK.

If you are unsure about the Entity's classification for these purposes please contact Your tax adviser.

1. The Entity is a Financial Institution

SAM UK is obliged to verify that the Entity is a 'compliant' Financial Institution. One form of verification is a GIIN.

Please provide the respective GIIN, if either of the two cases below apply:

i. The Entity has registered as a 'Financial Institution' with the U.S. IRS, or the Entity is a 'Sponsored Investment Entity'

Entities can be Financial Institutions in their own right but they can also be sponsored investment entities. In both cases the Entity will have a GIIN which should be recorded in the box provided.

II. The Entity is a 'Sponsored closely held Investment Vehicle' - please provide the GIIN of the sponsoring entity

This is very similar to the 'Sponsored Investment Entity' as detailed above. The difference being that a Sponsored closely held Investment Vehicle does not need to register with the IRS and obtain a GIIN. Only the sponsoring FI will have to register with the IRS.

Please confirm whether it is the GIIN of the Entity ('Own') **or** the GIIN of the **Sponsoring** Financial Institution by ticking the relevant box and inputting the name of the sponsor if relevant.

If you have provided a GIIN you should proceed to the 'Declaration' at the end of the form.

If the Entity cannot provide a GIIN, please tick the reason why one is not available:

i. The Entity has applied, or is going to apply, for a GIIN

If the Financial Institution is in the process of applying but not yet received its GIIN, please tick this box.

ii. The Entity is an 'Exempt Beneficial Owner' Examples of this include Foreign Governments and their agencies, offices of certain International Organisations and UK Government and UK Governmental Organisations.

iii. The Entity is, or intends to be, an 'Owner-Documented Financial Institution' and meets the requirements in Appendix 3

This classification is intended to apply to Entities that are FIs where meeting the obligations under the regulations such as registering with the IRS and possible reporting to its local tax authority would be too onerous.

An Entity that qualifies as an 'Owner-documented Financial Institutions' must meet all of the requirements as explained in **Appendix 3**, which must then be completed and signed.

iv. The Entity is a 'Certified or otherwise Deemed Compliant FI'

The most common example is a locally registered charity.

v. Other reason (please specify)

Please explain in the box why you believe that the Entity does not require a GIIN.

Please note that ticking this box may increase the amount of withholding tax deducted from the Entity's US sourced income. We may also be obliged to report details of this account to HMRC (or the Jersey / Isle of Man/Guernsey tax authorities if the account was opened there).

2. The Entity is not a Financial Institution

If the Entity is not a Financial Institution, it will be a

'Non-Financial Foreign Entity' (NFFE). An NFFE is either classified active or passive.

Active NFFE: The most common example of an Active NFFE is a Trading Company that meets certain conditions such as an active income test.

The criteria for determining an Active NFFE are available from HMRC. If this classification applies to Your organisation please tick the relevant box and proceed to the 'Declaration' at the end of the form.

Passive NFFE: If Your organisation is not an Active NFFE or a Financial Institution, it will be classified as a Passive NFFE and You should tick the relevant box and proceed to Section 4 of the form.

Section 4: Passive NFFE Controlling Persons Self-Declaration

If you have declared the Entity to be a Financial Institution or 'Active NFFE' in Section 3.1 above – you do not need to complete this section.

Otherwise, the Entity will be considered a 'Passive NFFE'.

UK legislation requires SAM UK to identify all controlling persons of 'Passive NFFE', to determine their tax residences, and whether We are then required to submit certain account information regarding these persons to UK tax authorities, who may in turn pass on to other tax authorities.

Therefore, section 4 needs to list all 'controlling persons' in the table provided.

The term 'Controlling Persons' means the natural persons who exercise control over an entity. A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold e.g. any person owning more than a certain percentage of the company (e.g. 25 per cent).

Name: Enter the full name of the individual (the account holder).

Country of Tax Residency: Enter in full the name of the country in which you are resident for tax purposes

Address: Enter the permanent residential address. Your permanent residence address is the address in the country where you claim to be resident for the purposes of that country's income tax.

Tax Identification Number: Enter the tax identification number that Your country of residence for tax purposes has issued you. For example, in the UK and the Isle of Man this would be the National Insurance Number (NINO) and in the Channel Islands the Social Security Number.

City/town & country of birth: Enter the City, town and country in which you were born

Date of Birth: Enter date of birth in the following format DD/MM/YY

Appendix 3 'Owner-documented Financial Institutions'

The table to be completed in this section is the same as for Section 4 above.

Declaration

Please sign and date and enter in which capacity you are signing.

Please note that based on the information You provide We may need to contact You for further clarification.

Appendix 2 | FATCA/CRS Self-Certification for Entities (excluding Trusts)

Completing this form

Please read the Guidance notes and instructions in Appendix 1 carefully before completing this form and/or contact Your tax adviser for further assistance if required.

Section 1: Entity Information

Entity name			
Registered address			
		Postcode	
Country			
Correspondence address (if different from address shown above)			
		Postcode	
Country			
Country of Incorporation (of Entity)			
Account number(s) (if applicable)			

Section 2: Entity Tax Residency

Country of Tax Residency	Tax Identification Number (TIN) or equivalent

Section 3: Entity Classification

Under UK legislation the Entity will either be a Financial Institution (FI), a Non-Financial Foreign Entity (NFFE) or a Specified Person (mainly entities incorporated outside of the UK).

Financial Institutions please complete Section 1 below. NFFE please complete Section 2 below to determine the status of the Entity.

1. Please complete this section if the Entity is a Financial Institution (or Direct Reporting NFFE) (once completed please go to the [Declaration](#)):

a.

- i.** If you are registered as a Financial Institution, a Sponsored Entity or a Direct Reporting NFFE please provide Your GIIN
- ii.** If you are a Sponsored closely held Investment Vehicle please provide the GIIN of the sponsoring Financial Institution

Date

GIIN

b. Please confirm if the GIIN is for the Entity or the Sponsoring Financial Institution

☐ Own

☐ Sponsoring

Name of Sponsor

c. If unable to provide a GIIN, please tick the reason why this is not available:

- ☐ The Entity has applied, or is going to apply, for a GIIN (but it has not yet been received)
- ☐ The Entity is an 'Exempt Beneficial Owner' (e.g. certain International Organisations)
- ☐ The Entity is or intends to be an 'Owner-documented Financial Institutions' with SAM UK. Please complete **Appendix 3** ('Owner-documented Financial Institutions')
- ☐ The Entity is a 'Certified or otherwise Deemed Compliant Financial Institution' (e.g. Locally registered charity)
- ☐ Other (Please specify)

Further details of Your Financial Institution status that you consider relevant

2. Please complete this section if the Entity is NOT a Financial Institution:

If the Entity is not classified as a Financial Institution, it will be considered an NFFE, either Active or Passive.

Please confirm the status of the Entity according to UK Regulations (or Jersey / Isle of Man Regulations if the account was opened there):

Active NFFE ☐ *Please continue to the Declaration below*

Passive NFFE ☐ *Please complete Section 4 below*

Section 4: Passive NFFE Controlling Persons Self Declaration

This section only needs completing if you have declared that the entity is a Passive NFFE in Section 3 above.

Please detail in the spaces below each controlling person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for each person listed. If a controlling person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with their US Tax Identification Number.

Name	Country of Tax Residency (Please do not abbreviate)	Address	Tax Identification Number	City/Town and Country of Birth	Date of Birth

Please attach additional sheets if necessary

Declaration

1. I will advise SAM UK immediately of any change in circumstances which causes the above information to become incorrect or incomplete, and to provide SAM UK with an updated declaration within 30 days of the change.
2. I am aware that in certain cases SAM UK will be obliged to share this information with the UK tax authorities, who may then pass it on to other countries' tax authorities.
3. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I declare that I have the authority to sign on behalf of the Entity.

First Authorised Signatory

Name (Print)

Date

Capacity

2nd Authorised Signatory

Name (Print)

Date

Capacity

Appendix 3 | 'Owner-documented Financial Institutions' within SAM UK

Please complete this section if you have declared the Entity to be, or intend to be, an 'Owner-documented Financial Institution' with SAM UK.

In order to qualify as an 'Owner-documented Financial Institution', the Entity must meet ALL of the conditions below. Please read the conditions listed below and tick the relevant boxes to confirm that the Entity meets the requirements.

An Entity which qualifies as an 'Owner-documented Financial Institution' will NOT have to register with the IRS and will NOT need to obtain a GIIN.

☐ The Entity is not owned by, nor a member of, a group of Related Entities with any Financial Institution that is a depository, custodial or specified insurance company as defined in UK legislation.

☐ The Entity will provide Santander with the following information which enables Santander to determine whether it is required to submit certain information regarding the Entity account to the UK tax authorities, who then may pass on to other tax authorities.

- All persons that hold a direct or indirect equity interest in the Entity (including direct or indirect equity interests in an equity holder of the Entity)
- All persons that hold a direct or indirect debt interest in the Entity (including direct or indirect equity interests in a debt holder of the Entity)

The above applies to both natural and legal persons.

Please list below each of the above defined persons, confirming their residencies for tax purposes and their addresses and tax reference numbers. If such person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with their US Tax Identification Number.

We will check whether We already have appropriate documentation for these persons on file, or whether We need request further documentation from You.

Name	Country of Tax Residency (Please do not abbreviate)	Address	Tax Identification Number	City/Town and Country of Birth	Date of Birth

Please attach additional sheets if necessary

Declaration

1. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
2. I will advise SAM UK immediately of any change in circumstances which causes the above information to become incorrect or incomplete, and to provide SAM UK with an updated declaration within 30 days of the change. This includes details of beneficiaries who receive a discretionary distribution in future and whose details have not yet been included in the above list.
3. I am aware that in certain cases SAM UK will be obliged to share this information with UK tax authorities (or the Jersey/Isle of Man authorities if the account was opened there), who may then pass it on to other countries' tax authorities.

Authorised Signatory

Name (Print)

Date

Capacity

Appendix 4 | List of Additional Authorised Signatories

Note: You may choose to provide Your own Authorised Signatory List in lieu of completing the below.

Authorised Signatory

Name (Print)

Date

Capacity

Authorised Signatory

Name (Print)

Date

Capacity

Authorised Signatory

Name (Print)

Date

Capacity