

New Entities Self-Certification Form



Tax regulations¹ require us to collect certain information about each investor's tax residency status. In certain circumstances we may be obliged to share this information with a relevant tax authority. Please complete the sections below as directed. If you have any questions about how to complete this form, please contact your tax advisor.

If you require guidance please refer to the definitions here: www.fidelity.co.uk/formsandguides.

Please refer to Section 5 for details of the terms used in this form.

Please complete this form if you are investing into a UK domiciled product range or an Irish domiciled fund.

1 Entity Details

COMPANY NAME

Grid of 40 boxes for company name

ADDRESS ("Care of" and PO Box are not acceptable. Please ensure the address entered here is your registered address, if this differs from the address held on file by you for Fidelity we may need to seek additional clarification.)

BUILDING NUMBER AND/OR HOUSE NAME

Grid of 20 boxes for building number and/or house name

STREET, CITY, COUNTY AND COUNTRY DETAILS

Large text box for street, city, county and country details

POSTCODE

Grid of 7 boxes for postcode

2 Entity tax residency

2.1 PLEASE STATE THE COUNTRY IN WHICH YOU ARE RESIDENT FOR TAX PURPOSES

Grid of 30 boxes for country of tax residency

(if you have more than one country of tax residence, please provide details separately to Fidelity of the countries and tax Identification numbers)

PLEASE PROVIDE US A TAX IDENTIFICATION NUMBER FOR COUNTRY OF TAX RESIDENCY

Grid of 30 boxes for tax identification number

Please mark an X in this box if you do not have a tax identification number.

2.2 If you are not a Specified Person² in the country stated in 2.1 above, please mark and X in this box

Please note we may be required to report information concerning your investments and transactions if you are a Specified Person in certain jurisdictions.

3 Entity classification

3.1 Mark an X in this box if you are a Government or International Organisation and can be considered as an exempt Beneficial Owner³. You will not need to complete any additional information on this form

3.2 Mark an X in this box if you are a recognised Pension scheme or plan⁴ and can be considered as an exempt Beneficial Owner³. You will not need to complete any additional information on this form

3.3 Mark an X in this box if you are a Financial Institution⁶, please complete section 3.5 only.

3.4 **Non-profit organisations**
UK regulations require us to ascertain more information about its status.
Mark an X in this box if you are an Investment Entity and complete section 3.5.

Mark an X in this box if you are not an Investment Entity. You will not need to complete any additional information on this form.

If you are none of the above please complete section 3.6 only as a non-financial entity

PLEASE TURN OVER

3

Entity classification (continued)

3.5 Financial Institution⁶ – please select no more than one status from the following

Mark an X in this box if you are a Participating Foreign Financial Institution/Registered Deemed Compliant Foreign Financial Institution including Reporting Financial Institutions resident in jurisdictions covered by an Intergovernmental Agreement.

PLEASE PROVIDE YOUR GIIN (Global Intermediary Identification Number)

Mark an X in this box if you are a Certified Deemed Compliant Foreign Financial Institution / Excepted Foreign Financial Institution including non-reporting Financial Institutions resident in jurisdictions covered by an Intergovernmental Agreement and have not registered with the Internal Revenue Service (IRS).

Mark an X in this box if you are a Sponsored Financial Institution that does not have its own GIIN

Please provide your sponsor's name and sponsor's GIIN

SPONSOR'S NAME

SPONSOR'S GIIN NUMBER

If you are unable to select any status we may have to consider you are a non-participating Foreign Financial Institution under US regulations.

3.6 Non-Financial Entities – please select no more than one status from the following

Mark an X in this box if you either your shares, or the shares of a Related Entity¹⁰ are regularly traded on a recognised stock exchange and you are therefore an Active Non-Financial Entity⁸

Mark an X in this box if you are an active trade or business that primarily does not involve investing in shares, securities or real property, or will be engaged in such a business within 24 months and you are therefore an Active Non-Financial Entity⁸

Mark an X in this box if you consider you are an Active Non-Financial Entity⁸ for some other reason and state the basis below.

If you do not confirm you are an Active Non-financial Entity⁸ we will consider you to be a Passive Non-financial Entity and will require individual tax residence self-certifications for each of your Controlling Persons⁹

4

Declarations

We declare that the information provided on this form is to the best of our knowledge and belief accurate and complete

We agree to notify Fidelity immediately in the event the information on the self-certification changes

SIGNATURE(S) OF ALL APPLICANTS AND DATE (YOU MUST SIGN HERE - Please ensure all relevant sections are completed as per the instructions on this form)

If you are signing the application form by Power of Attorney, please call Fidelity for the details of documentation that is required for this to be acceptable.

You must provide a SIGNATURE

Two authorised signatories are required to sign on behalf of a corporate entity, in addition to any named individuals.

FIRST CORPORATE BODY SIGNATURE

FIRST CORPORATE BODY PRINT NAME

SECOND CORPORATE BODY SIGNATURE

SECOND CORPORATE BODY PRINT NAME

PRIMARY ACCOUNT SIGNATURE

PRIMARY ACCOUNT PRINT NAME

SECOND ACCOUNT SIGNATURE

SECOND ACCOUNT PRINT NAME

1 Tax regulations

The term "tax regulations" refers to any laws, governmental agreements or regulations that might require the automatic exchange of information in relation to tax residents of another jurisdiction.

2 Specified Person

The term "Specified Person" is defined by reference to agreements concluded by the country where an entity is established. The common definition used for a "Specified Person" is any individual or entity 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 Entity¹⁰ 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 relevant laws; or
- (v) a Governmental Entity;
- (vi) an International Organisation;
- (vii) a Central Bank; or
- (viii) a recognised Pension scheme or plan⁴.

More detailed definitions can be found in relevant agreements concluded by the country in which the entity is established, and these should be referenced to clarify if there is any doubt as to an entity's status.

3 Exempt Beneficial Owner

The term "Exempt Beneficial Owner" generally means

- (i) a Governmental Entity, including any agency of political subdivision; or
- (ii) an International or Supranational Organisation formed under treaty, or similar agreement, by governments; or
- (iii) a Central Bank; or
- (iv) a recognised Pension scheme or plan⁴; or
- (v) a collective investment vehicle solely invested in by recognised Pension schemes or plans

A full definition can be found in US regulations (section 1471-6), or in a relevant agreement concluded by the country where an entity is established.

4 Recognised Pension scheme or plan

The term "recognised Pension Plan of scheme" refers to any pension arrangement that is recognised under an agreement concluded by the country where on entity is established, or that meets the definition of certain retirement funds given in US regulations being either a

- (i) A pension scheme or plan entitled to benefits under a double taxation treaty with the United States; or
- (ii) A government regulated scheme established to provide pension, or similar benefits, with no one member entitled to >5% of its assets, and satisfies certain requirements in relation to either taxability, contributions, or withdrawals; or
- (iii) A government regulated scheme established to provide pension, or similar benefits, with no more than 50 members, and satisfies certain requirements in relation to contributions and member locations

A full definition can be found in US regulations (section 1471-6), or in a relevant agreement concluded by the country where an entity is established.

An example would be a UK pension scheme or other arrangement registered with HMRC under Part 4 of the Finance Act 2004.

5 Non-Profit Organisation (NPO)

A Non-Profit Organisation is an entity that meets ALL of the following criteria:

- (1) 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;
- (2) It is exempt from income tax in its country of residence;
- (3) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (4) 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
- (5) 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.

An example would be a charity that is registered with the Charities Commissioners in England and Wales.

6 Financial Institution

"Financial Institution" means a

- Custodial Institution; or
- a Depository Institution; or
- an Investment Entity⁷; or
- a Specified Insurance Company
- a Holding Company
- a Treasury Center.

The exact definitions can be found in US regulations (section 1471-5), or in a relevant agreement concluded by the country where an entity is established.

7 Investment Entity

"Investment Entity" means any entity that

- conducts as a business, or is managed by an entity that conducts as a business, one or more of the following activities for or on behalf of a customer, trading in relevant securities, portfolio management, or otherwise investing; or
- holds itself out to be fund, investment vehicle or similar entity

Under UK regulations this can include non-profit organisations such as scholarship funds.

8 Active Non-Financial Entity (NFE)

An Active NFE is any NFE that meets ONE of the following criteria:

- (i) Less than 50% of the NFE's gross income for the preceding calendar year, or other appropriate reporting period, arises from dividends, interest, rents, derivatives or similar sources of passive income and less than 50 per cent of the assets held by the NFE during the same period could generate such income.
- (ii) The stock of the NFE, or a Related Entity¹⁰, is regularly traded on an established securities market.
- (iii) 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, so long as it does not meet the second bullet above as an Investment Entity⁷. In these circumstances the entity will be a passive NFE.
- (iv) 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 shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE.
- (v) 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.
- (vi) 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.

9 Controlling Persons

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

10 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.

Please send your completed form to Fidelity, PO Box 391, Tadworth, KT20 9FU. Issued by Financial Administration Services Limited which is authorised and regulated by the Financial Conduct Authority.

