



APPLICATION FORM

MANAGED PORTFOLIO SERVICE
FOR CLIENTS OF A FINANCIAL ADVISER

TRUSTS
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QUILTER CHEVIOT
INVESTMENT MANAGEMENT

Vision | INDEPENDENT
FINANCIAL PLANNING

Please complete this form to provide us with as much information as you can to open an account with us. It is important that all the questions are answered, as incomplete forms will delay the opening of your account. Your financial adviser will make the selection of strategy based on your financial circumstances, your aims, risk

tolerance and your capacity to cope with a loss on the investment.

If your circumstances change, you should inform your financial adviser who may need to alter the strategy selected.

Managed Portfolio Service (MPS)

Our Managed Portfolio Service (MPS) offers you the choice of a limited number of predefined investment strategies. We undertake the investment transactions within these strategies without prior reference to you.

Our MPS does not take unrealised capital gains into account when making changes to client portfolios. This means that for portfolios which are subject to capital gains tax (CGT), there may be occasions when realised gains are in excess of your Annual Exempt Amount, which may result in you having to pay CGT. The minimum investment amount for our MPS is £25,000. If the value of your portfolio falls below this minimum threshold it may not be possible to align your portfolio to the agreed strategy meaning that our ability to manage your portfolio to the agreed mandate may also be impacted.

Source of overall wealth of settlor (tick all applicable)

- Employment
- Investment or savings
- Inheritance*
- Family trust
- Business ownership or sale
- Property
- Other*

*If inheritance, please state the full name of the deceased or donor (as applicable), their relationship to the settlor and their primary source of wealth. If this source of wealth derives from any activities abroad, please state which country(ies).

*If other, please specify:

Describe briefly how the settlor derived their wealth (including occupation/business and geographical locations, where applicable):

PART A: DETAILS OF THE TRUST

Full title of trust:

Purpose of trust:

Type of trust:

Country of establishment, if not UK:

Full name of settlor:

Is the entity associated with a politically exposed person now or at any time in the past?

*Yes No

*If yes, please provide details:

Is there a protector or equivalent controller?

Yes No

If yes, please give full name and address:

Postcode:

Full name, date of birth and % entitlement of income beneficiaries:

	DD/MM/YYYY	%
	DD/MM/YYYY	%
	DD/MM/YYYY	%
	DD/MM/YYYY	%

Full name, date of birth and % entitlement of capital beneficiaries:

	DD/MM/YYYY	%
	DD/MM/YYYY	%
	DD/MM/YYYY	%
	DD/MM/YYYY	%

If there are any classes of beneficiary (e.g. future grandchildren), please give details:

For an offshore trust only, please complete all of the following boxes;

Jurisdiction where the trust is registered?

Does the trust form part of an ownership structure? If not, are any other trusts/entities connected to it or contributing assets to it?

Which Jurisdiction's laws does the trust operate under?

If the trust is offshore, what are the reasons for using an offshore trust and the particular jurisdiction?

If the trust is offshore was Professional advice sought on the creation or structure of the trust?

Yes No

If yes then please give full name, company address and profession of Adviser:

FUNDS FOR INVESTMENT

Please indicate amount to be invested in this portfolio:

£

Please describe the source or origin of the funds being invested with Quilter Cheviot. Please note that we may ask for evidence of source of funds in some cases.

If significant additions or withdrawals are anticipated, please inform your investment manager as this may affect our advice.

PART B: TRUSTEE DETAILS SECTION

We are required to verify the identity of all trustees, protectors, settlers (if alive), vested beneficiaries with interest of 25% or more of the trust assets and any other authorised signatories or agents.

CORPORATE ADMINISTRATORS ONLY

For a corporate administrator acting in a professional capacity please provide the following details:

Legal name:

Registered office address (we are unable to accept a 'care of' or post box):

Date of incorporation:

DD	MM	YYYY
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For UK resident individuals, we will use the following information to perform electronic identification checks. **For overseas residents, or where the electronic identification check fails, we will ask you for certified copies of identity documentation.**

FOR OTHER ASSOCIATED PARTIES

We are required to verify the identity of all trustees, protectors, settlers, vested beneficiaries and any other authorised signatories or agents.

For UK resident individuals, we will use the following information to perform electronic identification checks. **For overseas residents, or where the electronic identification check fails, we will ask you for certified copies of identity documentation.**

If there are more than four associated parties and you require further space, please photocopy this page and complete the relevant details.

First Associated Party

Capacity/role, eg. trustee, beneficiary, authorised signatory:

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD	MM	YYYY
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Email:

Mobile telephone number:

National Insurance number:

	/						/	
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Nationality (if you hold dual nationality please give both countries):

Country of birth:

Third Associated Party

Capacity/role, eg. trustee, beneficiary, authorised signatory:

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

Email:

Mobile telephone number:

National Insurance number:

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

Date of expiry:

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

Date of expiry - photocard:

Each associated party will receive online access to our portal once the account is opened.

Fourth Associated Party

Capacity/role, eg. trustee, beneficiary, authorised signatory:

Title:

Surname:

Previous surname if changed, or any alias that has ever been used:

Forename(s):

Permanent residential address (we are unable to accept a 'care of' or post box):

Postcode:

Previous residential address, if less than 1 year at current address (we are unable to accept a 'care of' or post box):

Postcode:

Date of birth:

DD MM YYYY

Email:

Mobile telephone number:

National Insurance number:

| | / | | | | | | / |

Nationality (if you hold dual nationality please give both countries):

Country of birth:

Please provide the following details:

Full passport reference (this is at the very bottom of the photo page):

| | | | | | | | | | / | | | /

| | | | | | | | / | /

| | | | | | | | / |

Date of expiry:

DD MM YYYY

Alternatively, if you are a UK or Irish national (and do not hold dual nationality) we can accept details of your driving licence:

Driving licence number:

| | | | | | / | | | | | | | /

| | / |

Date of expiry – photocard:

DD MM YYYY

Each associated party will receive online access to our portal once the account is opened.

OUTSIDE BUSINESS INTERESTS

The following questions must be completed in respect of ALL associated parties identified in this form (and any outlined on additional sheets).

Are any of the individuals listed in this form (or have any of the individuals listed ever been), a US citizen, the holder of a US passport, Green Card or US bank account; or have they ever resided in or owned property in the US?

*Yes No

*If you have answered yes, please state the name of the individual(s) below and provide details;

Have any of the individuals in this form ever been employed in the financial services industry?

Yes No

Are any of the individuals in this form a politically exposed person or associated with one now or at any time in the past?

*Yes No

*If you have answered yes to any of the * questions above, please provide the name of the individual(s) concerned and provide details of the political association.

LEGAL ENTITY IDENTIFIER

Do you have a Legal Entity Identifier (LEI) code?

Yes No

If yes, please give here:

Please tick if you want us to annually renew your LEI:

If no, please indicate if you want us to apply for and maintain your LEI code:

- Yes - Please complete the LEI permission request on page 15.
- No - Please advise us in writing of the LEI when you have obtained it.

Please refer to our website for the costs involved.
We may require additional information to complete or renew the LEI application.

EXPLANATION OF MANAGED PORTFOLIO SERVICE (MPS) STRATEGIES

Your financial adviser is responsible for selecting a suitable MPS Strategy to meet your individual circumstances and objectives. Please note that whilst Quilter Cheviot is responsible for managing your chosen MPS Strategy in accordance with the investment objectives and risk definitions as described below, your financial adviser will have an ongoing responsibility to ensure the Strategy continues to meet your individual circumstances and objectives.

Please note, the MPS does not take unrealised capital gains into account when changes are made to the portfolios. This means there may be occasions when realised gains are in excess of the Annual Exemption.

MPS Global Growth

The investment objective is to grow the capital value of the portfolio. The Quilter Cheviot MPS Global Growth Strategy is designed for an investor with a time horizon of more than 7 years, and a higher tolerance for risk that can accept significant variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Global Growth Strategy is a diversified portfolio comprising predominantly international and domestic equity funds as well as some exposure to funds investing in alternative assets. This means there is limited scope for diversification across asset classes, although the investments will be spread across sectors. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered higher risk.

MPS Growth

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Growth Strategy is designed for an investor with a time horizon of more than 5 years, and a medium to higher tolerance for risk that can accept significant variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Growth Strategy is a diversified portfolio comprising predominantly domestic and international equity funds with a small exposure to fixed interest funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium-higher risk.

MPS Balanced

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Balanced Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Balanced Strategy is a diversified portfolio comprising predominantly domestic and international equity funds as well as some exposure to fixed interest funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies. The risk category for this strategy is considered medium risk.

MPS Global Income

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Global Income Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Global Income Strategy is a diversified portfolio comprising predominantly international equity funds as well as some exposure to domestic equity and fixed interest funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

MPS Income

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Income Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot MPS Income Strategy is a diversified portfolio comprising predominantly domestic and international equity funds as well as some exposure to fixed interest funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

MPS Conservative

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot MPS Conservative Strategy is designed for an investor with a time horizon of more than 3 years, and a lower to medium tolerance for risk that can only accept moderate variation or disruption to capital value or current income.

The Quilter Cheviot MPS Conservative Strategy is a diversified portfolio comprising predominantly fixed interest funds as well as some exposure to domestic and international equity funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered lower-medium risk.

MPS Cautious

The investment objective is to generate a return from the income from the portfolio. The Quilter Cheviot MPS Cautious Strategy is designed for an investor with a time horizon of more than 1 year, and a lower tolerance for risk that regardless of market conditions would only be comfortable with minimal variation or disruption to capital value or income.

The Quilter Cheviot MPS Cautious Strategy is a diversified portfolio comprising predominantly fixed interest funds with a small exposure to domestic equity funds. There may also be an allocation to funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered lower risk.

Quilter Cheviot IDX Growth

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot IDX Growth Strategy is designed for an investor with a time horizon of more than 5 years, and a medium to higher tolerance for risk that can accept significant variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot IDX Growth Strategy is a diversified portfolio comprising predominantly domestic and international equity index-tracking funds with a small exposure to fixed interest index-tracking funds. There may also be exposure to exchange-traded products (ETPs) and funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium-higher risk.

Quilter Cheviot IDX Balanced

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot IDX Balanced Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot IDX Balanced Strategy is a diversified portfolio comprising predominantly domestic and international equity index-tracking funds as well as some exposure to fixed interest index-tracking funds. There may also be exposure to exchange-traded products (ETPs) and funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

Quilter Cheviot IDX Income

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot IDX Income Strategy is designed for an investor with a time horizon of more than 5 years, and a medium tolerance for risk that can accept moderate variation or disruption to capital value or current income in order to achieve their longer-term objective.

The Quilter Cheviot IDX Income Strategy is a diversified portfolio comprising predominantly domestic and international equity index-tracking funds as well as some exposure to fixed interest index-tracking funds. There may also be exposure to exchange-traded products (ETPs) and funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered medium risk.

Quilter Cheviot IDX Conservative

The investment objective is to grow the capital value of the portfolio as well as to generate some degree of income. The Quilter Cheviot IDX Conservative Strategy is designed for an investor with a time horizon of more than 3 years, and a lower to medium tolerance for risk that can only accept moderate variation or disruption to capital value or current income.

The Quilter Cheviot IDX Conservative Strategy is a diversified portfolio comprising predominantly fixed interest index-tracking funds as well as some exposure to domestic and international equity index-tracking funds. There may also be exposure to exchange-traded products (ETPs) and funds investing into “alternatives” such as commercial property, private equity, commodities and absolute return strategies.

The risk category for this strategy is considered lower-medium risk.

RISK DEFINITIONS

Your overall financial circumstances will principally determine your capacity for risk and you may have to accept more risk than you initially anticipate in order to achieve your long-term objective. Your capacity for risk means your ability to absorb falls in the value of your investments. All investments involve an element of risk to capital and/or income and there will also be periods when the short-term return differs from the long-term objective.

Lower

I/we have a low tolerance for risk and regardless of market circumstances, I/we would only be comfortable with minimal variation or disruption to capital value or current income.

Lower to Medium

I/we have a lower to medium tolerance for risk, I/we would only be comfortable with moderate variation or disruption to capital value or current income.

Medium

I/we have a medium tolerance for risk and can accept moderate variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

Medium to Higher

I/we have a medium to high tolerance for risk and can accept significant variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

Higher

I/we have a high tolerance for risk and can accept significant variation or disruption to capital value or current income in order to meet my/our longer-term objectives.

ACCOUNT STRATEGY

Please select your chosen strategy.

OUR MPS STRATEGIES

These strategies invest predominantly in “active” funds, and seek to generate outperformance through our tactical asset allocation and manager selection decisions.

- | | | | |
|---------------|--------------------------|--------------|--------------------------|
| Global Growth | <input type="checkbox"/> | Income | <input type="checkbox"/> |
| Growth | <input type="checkbox"/> | Conservative | <input type="checkbox"/> |
| Balanced | <input type="checkbox"/> | Cautious | <input type="checkbox"/> |
| Global Income | <input type="checkbox"/> | | |

OUR IDX STRATEGIES

These strategies invest predominantly in “passive” funds, and seek to generate outperformance principally (though not entirely) through our tactical asset allocation decisions

- IDX Growth
- IDX Balanced
- IDX Income
- IDX Conservative

PART C: ACCOUNT SET-UP

PRINCIPAL CORRESPONDENCE ADDRESS

Name:

Address:

 Postcode:

Email:

Mobile telephone number:

We will send you an investment report that includes a valuation, performance summary, transaction schedule, capital and income statements. We will also provide you with online access to our portal.

DETAILS OF AUDITOR/ACCOUNTANTS

Name:

Address:

 Postcode:

Email:

Telephone:

We will share information relevant to your account with your appointed auditor/accountant. If you do not consent, please tick this box.

ANNUAL TAX REPORT

Date of financial year end:

DD	MM	YYYY
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Annual tax report to be sent to:

- Principal correspondence address
- Auditor's/accountant's address

If to another associated party, please give details:

INCOME INSTRUCTIONS

Please note that we can only set up the income payment facility in sterling. Please tick **one** box only from the list below to indicate how you would like us to deal with income generated within your portfolio:

- Transfer to capital account for re-investment
- Monthly payments of income received
- Quarterly payments of income received
- Quarterly fixed standing order*
- Retain in your Quilter Cheviot income account
- Monthly fixed standing order*

*If you have selected a fixed payment please complete the amount field(s) in the next section.

BANK/BUILDING SOCIETY DETAILS

Bank or building society account details are required even if no income is being withdrawn. We can also hold details of additional bank or building society accounts if other payments are anticipated. If this includes HMRC details for tax payments, please include your unique tax payer reference in the account name line. Standing orders for different amounts to different banks or building societies can be arranged if the payment frequency is the same.

Account name:

Sort code:

 / /

Account number:

Building society reference:

* Payment by standing order (if applicable):

Account name:

Sort code:

 / /

Account number:

Building society reference:

* Payment by standing order (if applicable):

Account name:

Sort code:

 / /

Account number:

Building society reference:

* Payment by standing order (if applicable):

*** If the standing order exceeds the income generated from the portfolio, the capital value will be depleted. Your investment manager will discuss this with you. Payments or asset transfers from your account to third parties are only permitted in limited circumstances. Generally any withdrawals of cash or assets will only be made to a bank or investment account in your own name.**

PART D:

THIS SECTION SHOULD ONLY BE COMPLETED IF YOU WISH TO GIVE OTHERS AUTHORITY OVER YOUR ACCOUNT OR PERMIT TRANSFERS TO ANOTHER ACCOUNT.

INTERNAL TRANSFERS BETWEEN ACCOUNTS

We can arrange transfers between accounts held at Quilter Cheviot. Cash can only be transferred to an account in your name or that of your spouse. If transfers of cash or assets are required from this Quilter Cheviot account, without further written authority, please give details:

Account name:

Client code (if known):

Cash Assets Cash & Assets

Account name:

Client code (if known):

Cash Assets Cash & Assets

Account name:

Client code (if known):

Cash Assets Cash & Assets

FINANCIAL ADVISER

If you have a financial adviser, please complete their details below.

Name:

Name of organisation:

Address:

Postcode:

Telephone number:

Regulator (eg FCA):

Registration number:

Financial adviser email address (if known):

Please note that it is our standard practice to grant online access to the organisation named above so that your financial adviser can view your portfolio(s) via our online portal. Such access may be granted to any individual adviser named above as well as other staff at their organisation who assist in the provision of their service to you so may include support and administrative staff and/or other regulated advisers. If you have any questions about this please contact your Investment Manager.

OTHER ADVISER

If you would like us to provide information to a professional or individual who is not a financial adviser, please enter their details below.

Please note that if you want to authorise another individual to give instructions on your account, please complete the section on third-party authority.

Name:

Name of organisation (if applicable) or relationship to you:

Address:

Postcode:

Adviser email address (if known):

ANTI-MONEY LAUNDERING VERIFICATION REQUIREMENTS

We are required to verify the identity of all trustees, protectors, settlors, vested beneficiaries and any other authorised signatories or agents.

For UK resident individuals, we will use the following information to perform electronic identification checks. **For overseas residents, or where the electronic identification check fails, we will ask you for certified copies of identity documentation.**

If there are more than four associated parties and you require further space, please photocopy this page and complete the relevant details.

ADDITIONAL AML REQUIREMENTS FOR THE TRUST/ORGANISATION

Please note that for requirements marked * verification of identity for individuals will be performed electronically using the information provided on pages 1 to 6. For overseas residents, or where the identity check fails, we will ask you for certified copies of identity documentation.

UK conventional trusts/settlements

- Evidence that those operating the account are duly authorised to do so (e.g. trustees' meeting minutes or authorised signatory list of corporate trustees)
- Verify the identity of any corporate trustee (if applicable) by obtaining certified copies of the Certificate of Incorporation, certified copy of the Articles of Association or other governing document, Register of Directors and Register of Shareholders.
- Certified copy summary of the trust deed and any subsequent deeds of appointment and retirement of current trustees.
- * Verify the identity of all the vested beneficiaries.
- * Verify the identity of the settlor. For trusts where the settlor is deceased, please provide one of the following:
 - * a copy of the death certificate
 - * confirmation of death from an approved public source such as ancestry.co.uk
 - * a copy of the Grant of Probate

Offshore trusts

Please provide the documents required for UK conventional trusts (above) and:

- Evidence of country of establishment of the trust, if not given by the trust deed already provided.
- *Verify the identity of the protector of the trust (if any).
- Offshore trust/personal investment company declaration.

CERTIFICATION REQUIREMENTS

Where we require copies of documents, please send copies certified by:

- Quilter Cheviot staff (in the ordinary course of business)
- Notary Public
- Commissioner for Oaths
- UK/overseas solicitor
- UK barrister (**not** judge)
- UK licensed conveyancer
- UK/overseas certified or chartered accountant
- Banker
- Authorised financial adviser
- Authorised mortgage broker
- Embassy, Consulate **or** High Commission of the country of issue for a non UK national
- UK Legal Executive.

The individual undertaking the certification must be currently employed in the position stated and independent of the person whose document is being certified. **As well as signing, they must print their name, title, occupation and the certification date. An address should be given or an official stamp used to provide contact details if required.**

The following text should be used: 'I hereby certify this is a true copy of the original document presented to me on (date) by the named holder'. **If the document has a photo please include** 'and that it bears a true likeness of the person described therein'.

Please note that the "wet signature" of the person undertaking the certification is required on certified copy documents. Photocopies of certified copy documents will be rejected. Certified copy documents must be legible and capable of being reproduced.

SPECIAL CATEGORY DATA

In any contact we have with you it is possible that you may disclose sensitive information to us that is described as Special Category Data (SCD) under the General Data Protection Regulation. For us to be able to capture this data and then process it to make investment decisions or otherwise manage your account in your best interest we need your explicit consent. We will not specifically ask you about all the types of SCD described below but, if you think any of them are relevant to the investment decisions we make on your behalf, then it is in your interests to inform us.

What is SCD?

SCD is more sensitive personal information about an individual; for example their race or ethnic origin, political opinions, religious or philosophical beliefs, health, trade union membership, genetics and biometrics.

We will only process SCD that you tell us about and, only then, if we believe it is relevant to the services we provide to you.

What categories of SCD do we collect?

The types of SCD that we are most likely to collect from you are listed below. We only collect this information to tailor your investment portfolio to your specific requirements (if any) or to otherwise provide our services to you as agreed. We may collect:

- information about your health; and
- information that may identify your philosophical beliefs, for example if you wish to exclude investments on ethical grounds.

Why do we collect this data?

We collect this information to ensure that we provide you with an investment service that meets your specific requirements and is most appropriate for your individual circumstances.

How do we collect the data?

When we first meet you, we will carry out a full fact-find and collect personal data that may include some SCD (as described above). We may also collect SCD during any regular review meetings or when you complete one of our application forms.

Your consent

You can withdraw your consent at any time, but if you do so, we may not be able to continue to provide you with an investment service that meets your specific requirements.

ACCEPTANCE AND SIGNATURE

This form should be signed by (1) all trustees **or** (2) two of those with authority to operate the account as evidenced by accompanying meeting minutes appointing Quilter Cheviot as investment manager, which is signed by **all** trustees.

Please complete, sign and date the boxes to the right to:

- (1) confirm that you agree to this application form, our terms and conditions, risk disclosures, schedule of charges and costs and charges information and (if you have a Quilter Cheviot ISA) our ISA Terms and Conditions (Agreement);
- (2) give your consent to our order execution policy and list of execution venues, and to Quilter Cheviot (or an affiliate) effecting transactions on your behalf outside a regulated market, multilateral trading facility or organised trading facility; and
- (3) give your consent to us sending notices (such as changing our terms and conditions) electronically, such as by an email attaching a document or linking to our website.

Please tick here to confirm you have received and read the Quilter Cheviot 'Understanding Your Investment Portfolio' document.

By ticking this box you consent to us collecting, processing and storing Special Category Data about you as described in this form.

Please also complete and return the attached form to cover FATCA reporting. Failure to return this section may prevent us from providing investment services to you.



Signed:

Print name:

Date:

 

Signed:

Print name:

Date:

 

Signed:

Print name:

Date:

 

Signed:

Print name:

Date:

CODE: LEI FORM1

LEGAL ENTITY IDENTIFIER REQUEST FORM



You are required to obtain a Legal Entity Identifier (LEI).

Please select one of the following options:

- We already have a LEI as detailed below:
- We are applying for a LEI directly or via a different firm or agency and will promptly provide Quilter Cheviot with it once received.
- We would like Quilter Cheviot to apply for, and maintain, a LEI on our behalf via UnaVista. Please complete Part B.

FEES

We will charge the following fees if you ask us to apply for, and maintain, a LEI on your behalf.

	£	€	\$
Initial application	84	100	100
Annual renewal*	72	86	86

*The annual renewal charge is subject to change.

DECLARATION

Please complete, sign and date to confirm your agreement to the following points:

- I understand that if the information provided in this form (including part B if applicable) is incorrect or incomplete, Quilter Cheviot may not be able to carry out any transactions, or otherwise provide its services to the above named entity from 3 January 2018;
- I will notify Quilter Cheviot promptly in writing if any of the information provided in this form becomes incorrect or incomplete;
- If the above named entity is applying for an LEI directly or via a different firm or agency, I understand that failure to provide Quilter Cheviot with an LEI before 3 January 2018 may mean that Quilter Cheviot is unable to carry out any transactions, or otherwise provide its services to the above named entity;

- Quilter Cheviot shall not be responsible for the consequences of any incorrect or incomplete information being provided in this form (including part B if applicable), or if I do not notify Quilter Cheviot of any such information subsequently becoming incorrect or incomplete;
- If Quilter Cheviot has been requested to apply for a LEI on behalf of the named entity, I understand that Quilter Cheviot is reliant on UnaVista for the allocation of the LEI and that Quilter Cheviot will not be responsible for any delay or failure on the part of UnaVista in doing so;
- Where Quilter Cheviot has been requested to renew the LEI annually, I understand that Quilter Cheviot will only be responsible for doing so whilst the above named entity remains a Quilter Cheviot client; and
- Where applicable, I accept the charges detailed in this form and acknowledge that these will be debited from the named entity's Quilter Cheviot account once the application is made and on each relevant renewal date.

If there is anything in this form that you do not understand, or if you have any questions, please contact your Investment Manager.

SIGNED FOR AND ON BEHALF OF:

Authorised Signatory:

Name:

Position:

Date:

DD	MM	YYYY
----	----	------

Please return to:

London Stock Exchange Plc
 FAO: LEI
 Operations Department
 4th Floor
 10 Paternoster Square
 London EC4M 7LS
 UK

Re: Authorisation to apply for Legal Entity Identifier (LEI)

Dear Madam or Sir,

The below named entity is authorised to apply for an LEI on behalf of:

as well as maintain the related data (annual renewal), submit the corresponding declarations of intent in our name, and to take all necessary measures in this regard.

Requestor Entity name – Quilter Cheviot Limited
 Requestor Entity address – Senator House, 85 Queen Victoria Street, London, EC4V 4AB
 Requestor contact details – Robert Russell
 Telephone: 020 7150 4182
 Email: LEI@quiltercheviot.com

Authorised Signatory:

Date:

DD	MM	YYYY
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For and on behalf of:

First name, last name (please print):

Email:

Telephone:

Position within organisation:

- | | |
|---------------------------------------------|--------------------------------------------|
| <input type="checkbox"/> Director | <input type="checkbox"/> Company Secretary |
| <input type="checkbox"/> Compliance Officer | <input type="checkbox"/> Treasurer |
| <input type="checkbox"/> Trustee | <input type="checkbox"/> Trustee's agent |

QUILTER CHEVIOT

Senator House
 85 Queen Victoria Street
 London EC4V 4AB

t: +44 (0)20 7150 4000
 w: quiltercheviot.com

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TAX RESIDENCE AND STATUS
TRUST QUESTIONNAIRE

TRUSTS
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QUILTER CHEVIOT
INVESTMENT MANAGEMENT

For the purposes of the US Foreign Account Tax Companies Act (FATCA) and the Common Reporting Standard (CRS), Government legislation now requires investors to certify details relating to their tax arrangements.

This section of our client application form must be completed by all trusts and trust equivalents as part of our account opening process.

We are required under The International Tax Compliance Regulations 2015 and related HMRC guidance (as amended or replaced from time to time) to collect certain information about the tax status of each investor and certain related natural persons. We may be required to disclose this information and account details to HM Revenue & Customs (HMRC) and/or other tax authorities overseas. These regulations were enacted pursuant to Inter-Governmental Agreements (IGAs) the UK has entered into with the United States to implement FATCA and with various other jurisdictions to implement the CRS.

Quilter Cheviot cannot determine your FATCA or CRS status for you or provide you with any advice on this. We have provided accompanying explanatory notes & instructions which should be referred to when completing this form.

If you are in any doubt about your FATCA or CRS status you should obtain advice from a suitably qualified tax specialist.

IMPORTANT INFORMATION:

In general, a trust is treated as a 'Financial Institution' (FI) if the trust's gross investment income exceeds 50% of the trust's total gross income AND its assets are managed on a discretionary basis by an asset manager such as Quilter Cheviot or other Financial Institution.

Please complete Part I and section 11 in all cases and one section (as appropriate) in each of Parts II and III. Section 10 (Part IV) should be completed only if applicable.

PART I: GENERAL

1. NAME OF TRUST:

2. ACCOUNT NUMBER(S) (IF KNOWN):

3. TAX RESIDENCY OF THE TRUST

Country (or countries) of residence*:	Tax Reference Number(s):
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If Tax Reference Number not available, please specify the reason:

If the trust is resident in the United States you must complete and return IRS (Internal Revenue Service) form W-9.

*Please refer to the explanatory notes for further details of how to determine the residency of the trust.

PART II: FATCA CLASSIFICATION

If the trust is NOT a Financial Institution for the purposes of FATCA, please complete section 7 onwards. Otherwise please continue by completing one of sections 4, 5, or 6. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

4. THE TRUST IS A FINANCIAL INSTITUTION WITH A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER):

GIIN:

Please confirm in what capacity the GIIN has been supplied: (Please tick only one)

- The trust has registered as an FI directly with the IRS
- The trust has registered as an FI via a Sponsoring FI
- The trust is 'Trustee documented' (i.e. it has a corporate trustee)
- The trust is a 'Sponsored closely held Investment Vehicle'

Please provide the name of the Corporate Trustee or Sponsoring FI, if applicable:

If you have completed section 4, sections 5, 6 and 7 do not need to be completed. Please complete sections 8 and 11.

5. OWNER-DOCUMENTED ALTERNATIVE TO REGISTERING DIRECT WITH THE IRS

The Trust is a Financial Institution and intends to take advantage of our 'Owner-Documented' service. In this instance, we will deal with all FATCA due diligence and reporting requirements for the assets held by Quilter Cheviot only. Please note that certifications in this section do not extend to any financial account that the trust may maintain with other Financial Institutions.

In order to qualify as 'Owner-Documented', the trust must meet ALL of the following conditions.

Please answer all of the following questions:

1. The trust does not maintain a financial account for any Financial Institution i.e. A non-participating Financial Institution does not hold a direct or indirect equity interest or debt interest in the trust.
Yes No
2. The trust 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 for FACTA purposes.
Yes No

3. The trust will provide Quilter Cheviot information regarding all persons (both natural and legal) that hold direct or indirect equity, debt interest or any other form of effective control over the trust.
Yes No
4. The trust has 20 or less connected persons (including the settlor, trustees, beneficiaries* and any other person exercising ultimate control over the trust)
Yes No
5. The trust does not have a corporate trustee
Yes No

If you have answered 'Yes' to all the above questions in section 5, please confirm that the trust wishes to take advantage of the Quilter Cheviot Owner-documented Service:

Yes No

If yes, go to Part III (and then Part IV). If no, please complete either section 4 or 6.

*this includes all beneficiaries with an entitlement to the income from the trust but only includes discretionary beneficiaries where a discretionary payment has already been authorised.

6. THE TRUST IS A FINANCIAL INSTITUTION BUT DOES NOT HAVE A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER).

(Please tick only one)

- The trust has applied, or is going to apply, for a GIIN
- The trust is a Non-Participating Financial Institution
- The trust is a Certified (or otherwise) Deemed Compliant FI

Please indicate exemption:

The trust is an Exempt Beneficial Owner

Please indicate status:

Other (please provide details):

If you have completed section 6, please go to Part III.

7. THE TRUST IS NOT A FINANCIAL INSTITUTION

Where the trust is not a Financial Institution, you will need to determine which type of NFFE the trust is for FATCA purposes. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

The trust is an Exempt Beneficial Owner

Please indicate status:

The trust is an Active Non-Financial Foreign Entity

The trust is a Passive Non-Financial Foreign Entity

If the trust is a Direct Reporting NFFE, please provide the Entity's GIIN:

If the trust is a Sponsored Direct Reporting NFFE, please provide the trust's GIIN and Sponsoring Entity's name
Trust's GIIN:

Sponsoring Entity's Name:

If you are a 'Passive' NFFE, please complete Part IV (and Part III). Otherwise complete Part III and 11).

PART III: THE COMMON REPORTING STANDARD

Please provide your status under CRS by ticking the appropriate box. Note that your CRS classification may not coincide with your classification under FATCA.

If the trust is NOT a Financial Institution for CRS purposes please complete section 9 onwards. Otherwise please continue by completing section 8. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor.)

8. THE TRUST IS A FINANCIAL INSTITUTION

The trust is an Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution (deemed a Passive NFE).
If you have ticked this box please complete Part IV onwards

The trust is a type of Investment Entity other than described above.

The trust is another type of Financial Institution (Custodial Institution, Depository Institution or Specified Insurance Company)

9. THE TRUST IS NOT A FINANCIAL INSTITUTION

The trust is an Active Non-Financial Entity that is a corporation the stock of which is regularly traded on an established securities market or a related entity of such corporation.

Please provide the name of the established securities market:

If the trust is a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation:

The trust is An Active NFE that is a Governmental Entity, International Organisation or Central Bank (including an entity wholly owned by one or more of the foregoing)

The trust is an Active NFE which is none of the above

The trust is a Passive NFE

If you have ticked this box please complete Part IV onwards.

PART IV: CONTROLLING PERSONS

10. CONTROLLING PERSONS (INCLUDING BENEFICIARIES) SELF-DECLARATION OF RESIDENCY (INCLUDING DIRECT AND INDIRECT OWNERS AND CONTROLLING PERSONS)

Please only complete Section 10 where you have indicated the trust to be a Passive Non-Financial Foreign Entity under section 7, a deemed Passive NFE under section 8 or a Passive NFE under section 9 OR you would like to take advantage of the 'Owner-Documented' service under Section 5.

Please ensure you list below each controlling person, confirming ALL countries of tax residency and ALL tax reference numbers for EACH controlling person. If a person is a US citizen, US green card holder or US resident, you must include United States in the table below along with his or her US Tax Identification Number (TIN) and an IRS form W-9.

11. DECLARATION

Please complete in ALL cases.

The information I have provided within this form to the best of my knowledge is true, accurate and complete.

I confirm that I am authorised to sign on behalf of the trust stated in section 1.

I undertake to advise Quilter Cheviot promptly of any change in circumstances which causes the information provided to become incorrect or incomplete.

I am aware that in certain circumstances Quilter Cheviot will be obliged to share information with HMRC, who may in turn, pass it on to other tax authorities.



Signed:

Print name:

Date:

DD	MM	YYYY
----	----	------

Capacity:

QUILTER CHEVIOT

Senator House
 85 Queen Victoria Street
 London EC4V 4AB

t: +44 (0)20 7150 4000
 w: quiltercheviot.com

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TAX RESIDENCE AND STATUS
TRUST QUESTIONNAIRE
EXPLANATORY NOTES AND INSTRUCTIONS

TRUSTS
.....



QUILTER CHEVIOT
INVESTMENT MANAGEMENT

For the purposes of FATCA and the Common Reporting Standard.

These explanatory notes are not intended to substitute reading and understanding the certification requirements of the US Foreign Account Tax Compliance Act (FATCA) or the Common Reporting Standards (CRS).

The trust entity completing the form will operate under the regulations applicable to their tax jurisdiction. This certification reflects the regulations in operation in their own jurisdiction.

PURPOSE OF THE TAX RESIDENCE AND STATUS TRUST QUESTIONNAIRE SECTION

This section of our client application form must be completed by all trusts as part of our new account opening process.

We are required under The International Tax Compliance Regulations 2015 and related HMRC guidance (as amended or replaced from time to time) to collect certain information about the tax status of each investor and certain related natural persons. We may be required to disclose this information and account details to HM Revenue & Customs (HMRC) and/or other tax authorities overseas. These regulations were enacted pursuant to Inter-Governmental Agreements (IGAs) the UK has entered into with the United States to implement FATCA and with various other jurisdictions to implement the CRS.

Quilter Cheviot cannot determine your FATCA or CRS status for you or provide you with any advice on this. We have provided accompanying explanatory notes & instructions which should be referred to when completing this form.

If you are in any doubt about your FATCA status you should obtain advice from a suitably qualified tax specialist.

There are separate forms for individuals, corporate entities and specialised entities such as pension funds or charities.

EXEMPT BENEFICIAL OWNER

The most common example for this trust category for UK trusts is a pension scheme (plan, scheme, Fund, Trust or other arrangement established in the UK) which is generally exempt from income taxation in the UK or operated principally to administer or provide pension or retirement benefits or to earn income for the benefit of one or more such arrangements.

If you believe the trust may fall within this category please consider if the pensions account opening form is more appropriate to your circumstances.

DEEMED COMPLIANT FINANCIAL INSTITUTION

A common example for this trust category is a registered charity but other charitable organisations and non-profit organisations (e.g. Sports Clubs) will also be deemed compliant and are not required to report under FATCA.

If you believe the trust may fall within this category please consider if the charity account opening form is more appropriate to your circumstances.

INSTRUCTIONS

PART I: GENERAL

SECTION 1: NAME OF TRUST

Enter the full name of the Trust (the account holder)

SECTION 2 : ACCOUNT NUMBER (IF KNOWN)

Where you are a new client you may not have an account number. Where you are an existing client, you should list all account numbers to which the questionnaire applies.

SECTION 3: TAX RESIDENCY

The regulations require Quilter Cheviot to collect specific information about each client's tax residence(s), and determine whether Quilter Cheviot are obliged to submit account information to our local tax authorities, who may pass the information on to other tax authorities.

Please specify within the table provided, all countries in which the trust is resident for tax purposes and the associated tax reference number(s) and tax reference number type.

Country or countries of Tax Residency: Enter the country or countries where the organisation is resident for the purposes of that country's income taxation. If the trust is tax resident in more than one country, please list each one separately.

Tax Reference Number(s) and type: Enter the tax reference number(s) that your country of residence for tax purposes has issued to you and (in the separate column provided) the tax reference number type. Where a country does not issue tax reference number(s) a "functional equivalent" may be used, which may include a trust registration number or other similar form of identification. Where no tax reference number is available, please specify the reason in the space provided.

Definition of Trust Residency: ‘Tax residence’ is determined by the laws of each jurisdiction, and will depend, among other factors, on the residency of the trustees.

UK tax rules for non-resident trusts are very complicated. Although there are general rules that apply to all non-resident trusts, each trust is different and is treated separately depending on:

- whether it’s a discretionary trust or an interest in possession trust
- the residence status of the settlors or beneficiaries

For UK purposes, as a general guide, if most or all of the trustees are resident in the UK for tax purposes then the trust is UK resident. Where some of the trustees but not all are UK resident, then the trust is also to be treated as UK resident if the settlor is both resident and domiciled in the UK for tax purposes.

If you are unsure as to which country the trust you are certifying is resident in for tax purposes, please contact your tax advisor.

SECTION 4: THE TRUST IS A FINANCIAL INSTITUTION WITH A GIIN (GLOBAL INTERMEDIARY IDENTIFICATION NUMBER)

Financial Institution - In general, a trust is treated as a ‘Financial Institution’ (FI) if the trust’s gross investment income exceeds 50% of the trust’s total gross income and its assets are managed on a discretionary basis by an asset manager such as Quilter Cheviot or other financial institution but may also be a financial institution in certain other circumstances.

If you are unsure about the trust’s classification for the purposes of FATCA please contact your tax advisor.

- (i) The trust has registered as an FI directly with the IRS – The trust will have a GIIN which should be recorded in the box provided.
- (ii) The trust has registered as an FI via a Sponsoring FI– The trust can be an FI and be sponsored where it has a contractual arrangement for its due diligence and reporting is to be carried out by a Sponsoring Entity. If the trust is a Sponsored Investment Entity, please provide the GIIN of the trust and the name of the Sponsoring Entity in the boxes provided.
- (iii) ‘Trustee documented’ - Where one or more of the trustees is a corporate trustee the trust will be a trustee documented trust. Under this alternative the trust will not be required to register as an FI and all FATCA due diligence and reporting will be undertaken by the corporate trustee. Please enter the name and GIIN of the designated corporate trustee.

- (iv) Sponsored closely held Investment Vehicle - This category is very similar to the ‘Sponsored Investment Entity’ under ii. above. The difference is that a Sponsored 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 provide the GIIN of the sponsoring FI and their name in the box provided.

SECTION 5: OWNER-DOCUMENTED ALTERNATIVE TO REGISTERING DIRECT WITH THE IRS

Please note that the concept of “Owner-documented FIs” is only applicable for FATCA purposes.

The status of an ‘Owner-documented’ FI exists exclusively between the trust and Quilter Cheviot meaning that the certifications in this section do not extend to any financial account that the trust may maintain with other FIs. Such other FIs may require separate documentation/certification from the trust.

The trust will qualify for Owner-Documented FI status only where the answer to ALL questions in Section 5 are ‘Yes’. If so, please also complete Sections 8, 10 and 11.

SECTION 6: THE TRUST IS A FINANCIAL INSTITUTION BUT DOES NOT HAVE A GIIN.

If the trust cannot provide a GIIN, please tick the reason why it does not have a GIIN:

- (i) The trust has applied, or is going to apply, for a GIIN (but has not yet received it) - Whilst most FIs will have applied and received a GIIN there may be cases where the FI is in the process of applying but not yet received it. If this is the case please tick this box and provide the GIIN as soon as this becomes available.
- (ii) The trust is a “Non-Participating FI” - The trust may be a Non-Participating FI if it is located in a jurisdiction that does not have an IGA with the US and the FI has not entered into a FATCA Agreement with the IRS and it is not deemed compliant or excepted. We may be obliged to report details of this account to HMRC.
- (iii) The trust is a Certified (or otherwise) Deemed Compliant FI - A Financial Institution exempt from the requirement to register with the IRS and report under FATCA and self-certifies its status to withholding agents by providing an appropriate certificate or form, if it meets the relevant conditions. Financial Institutions in this category includes but is not limited to registered charities and other non-profit organisations. Where the trust falls within this category of Financial Institution, please indicate the specific exemption in the space provided.

- (iv) Exempt Beneficial Owners – This category includes Financial Institutions that meet the relevant conditions to be Government Entities, International Organisations, Central Banks, certain retirement funds, and Investment Entities wholly owned by Exempt Beneficial Owners. Where the trust is a Financial Institution that falls within this category, please indicate the specific type of Exempt Beneficial Owner in the space provided.

Other reason (please specify) - Please explain in the box why you believe that the Trust does not require a GIIN. We may be obliged to report details of this account to HMRC.

SECTION 7: THE TRUST IS NOT A FINANCIAL INSTITUTION

Where the trust is not a Financial Institution, you may need to determine which type of NFFE the trust is for FATCA purposes. (If there is any doubt, please refer to the explanatory notes and/or contact your usual tax advisor).

- (i) Exempt Beneficial Owners – This category includes NFFEs that meet the relevant conditions to be a type of Exempt Beneficial Owner under US Treasury Regulations implementing FATCA. Where the trust falls within this category, please indicate the specific type of Exempt Beneficial Owner in the space provided. There are various categories of Active Non-Financial Foreign Entities under the IGAs, including Excepted NFFEs under US Treasury Regulations implementing FATCA, which have no registration or reporting obligations under FATCA. The most common example of an Active NFFE includes an entity in respect of which less than 50% of its gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by it during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income. [Other examples of categories of Active NFFE under the IGAs include government entities, central banks and international organisations and wholly owned subsidiaries of such entities; corporations (or related entities of corporations) whose stock is regularly traded on an established securities market; non-profit organisations; start-up NFFEs; entities liquidating or emerging from bankruptcy; treasury centres and holding companies that are members of non-financial groups; etc. Where the trust is a direct reporting NFFE or sponsored direct reporting NFFE (each a type of Excepted NFFE), please provide the GIIN of the trust and, in the case of a sponsored direct reporting NFFE, the name of the sponsor.
- (ii) The trust is a Passive Non-Financial Foreign Entity – If the trust is not classified elsewhere, it will probably be deemed a Passive NFFE and you should tick the relevant box and go on to complete Section 10.

Part III: THE COMMON REPORTING STANDARD

SECTION 8. THE TRUST IS A FINANCIAL INSTITUTION

‘Financial Institution’ means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company for CRS purposes. In general, the definitions of each type of Financial Institution are similar to those under FATCA, although there is an additional limb to the definition of an Investment Entity under CRS.

Under CRS, an entity is an Investment Entity Financial Institution if:

- (a) It 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) its gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets and it is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (a) of this definition.

The term Investment Entity 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.

If you are unsure about the trust’s classification for CRS purposes please contact your tax advisor.

- (i) The trust is an Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution – This category applies to an Investment Entity within limb (b) of the definition that is not in a jurisdiction participating in the CRS (i.e. not in a jurisdiction with which an agreement to exchange information under CRS is in place and which is identified in a published list). If this category applies to the trust then it is treated as a ‘Passive’ NFE and you will need to provide information about its controlling persons in Part IV.
- (ii) The trust is another Investment Entity – This category applies to an Investment Entity that does not fall within (i) above.
- (iii) The trust is another type of Financial Institution - i.e. the trust is a Custodial Institution, Depository Institution or Specified Insurance Company.

SECTION 9. THE TRUST IS NOT A FINANCIAL INSTITUTION

- (i) The trust is an Active Non-Financial Entity that is a corporation the stock of which is regularly traded on an established securities market or a related entity of such corporation. Please provide the name of the established securities market in the space provided. If the trust is a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation in the space provided.
- (ii) The trust is an Active NFE that is a Governmental Entity, International Organisation or Central Bank, or an entity wholly owned by one or more of the foregoing.
- (iii) The trust is an Active NFE which is none of the above (e.g. a start-up NFE, a non-profit NFE, a holding company or treasury centre of a non-financial group, etc.)
- (iv) The trust is a Passive NFE – This category applies to Non-Financial Entities or NFEs that are not Active NFEs. If this category applies to the trust then you will need to provide information about its controlling persons in Part IV.

PART IV: CONTROLLING PERSONS

SECTION 10: CONTROLLING PERSONS

Please only complete Section 10 where you have indicated the trust to be a Passive Non-Financial Foreign Entity under section 7, a deemed Passive NFE under section 8 or a Passive NFE under section 9 OR you would like to take advantage of the 'Owner-Documented' service under Section 5.

Legislation implementing FATCA, the CRS and related international governmental agreements requires Quilter Cheviot to identify all controlling persons of a 'Passive NFFE' or Owner-documented trust, determine their tax residences, and determine whether Quilter Cheviot are obliged to submit specific account information regarding such controlling persons to their local tax authorities, who may pass this information on to other tax authorities.

Therefore, section 10 must list all "controlling persons" in the table provided.

Definition of Controlling Persons: The term 'controlling persons' is to be interpreted in a manner consistent with the applicable Anti-Money Laundering regulations i.e. natural persons who exercise direct or indirect control over an entity. In the case of a trust, "Controlling Person" means the settlor(s), the trustees(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) 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. Details of both direct and indirect controlling persons should be provided.

Full name: Enter the full name of the controlling person(s).

Country/countries of Tax Residency: Enter in full the name of the country/countries in which the controlling person is resident for tax purposes.

Town/city and country of birth: Enter the town/city and country in which you were born.

Date of Birth: Enter date of birth in the following format dd/mm/yyyy.

Address: Enter the permanent residential address. The permanent residence address of the controlling person is the address in the country where he/she claims to be resident for the purposes of that country's income tax. 'Care of' and PO Box addresses are not accepted.

Tax Ref for Country of Residence: Enter the tax reference number of the controlling person's country or countries of residence for tax purposes. Where a country does not issue a tax reference number a "functional equivalent" may be used. For an individual this would include, for example, a social security number, a national insurance number, a personal identification number or a resident registration number.

If no Tax Reference Number is available, please specify the reason in the space provided.

Tax Reference Number Type: Enter the type of tax reference number. A list of valid tax identification numbers and functional equivalents under the domestic laws of various jurisdictions is available on the OECD website (www.oecd.org).

Type of Controlling Person: Enter the letter corresponding to the applicable type of Controlling Person listed in the table below:

Controlling Person's Status:

- **A** - Controlling Person of a legal person – control by ownership
- **B** - Controlling Person of a legal person – control by other means
- **C** - Controlling Person of a legal person – senior managing official
- **D** - Controlling Person of a trust – settlor
- **E** - Controlling Person of a trust – trustee
- **F** - Controlling Person of a trust – protector
- **G** - Controlling Person of a trust – beneficiary
- **H** - Controlling Person of a trust – other
- **I** - Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- **J** - Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- **K** - Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- **L** - Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- **M** - Controlling Person of a legal arrangement (non-trust) – other-equivalent

SECTION 11: DECLARATION AND SIGNATURE

The individual signing this declaration must possess the authority to do so on behalf of the trust.

This questionnaire must be completed and returned as soon as possible, as part of the account opening process. In any event within 90 days.

This document does not purport to provide legal or tax advice and we accept no liability for any loss arising from any action taken or not taken by anyone using the information contained herein.

QUILTER CHEVIOT

Senator House
85 Queen Victoria Street
London EC4V 4AB

t: +44 (0)20 7150 4000
w: quiltercheviot.com

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