



**TAX DECLARATION/TAX INFORMATION**

**COLLECTIVE INVESTMENT SCHEME ("FUND") INVESTMENT**

Investors are reminded that they are responsible for their own tax affairs and should ensure that, where necessary, appropriate advice is obtained from their local tax advisors in relation to the completion of their domestic tax returns. The Board of Directors of the Fund are not responsible for the tax affairs of investors.

Many jurisdictions have various anti-avoidance rules and controlled foreign company/entity rules that can lead to taxation charges arising on the investment into Funds, the income and gains arising within Funds, even if not distributed, distributions from the Funds and gains on the sale of interests in the Funds.

In addition to tax charges that can arise, increasingly there are disclosure requirements imposed on investors into Funds.

As a consequence we require a declaration to be made in addition to the standard application form or agreement. We should therefore be grateful if you would countersign a copy of this note where indicated to confirm that neither the Board of Directors nor SMP Fund Services Limited ("Administrator") have provided you with any tax advice, that neither the Board of Directors nor the Administrator are your tax agents and that you will ensure that all appropriate disclosures are made to appropriate tax and governmental bodies either by yourself or your appointed agent.

Please also note that the Administrator may be required to make automatic disclosures in relation to investors in Funds administered. In particular your attention is drawn to the US IGA, the US Treasury FATCA Regulations and the OECD Common Reporting Standard. Where allowed, the Administrator will notify you in advance of any disclosures that are to be made.

**We have read and understood the contents of this note and we confirm that we have not requested or been provided with tax advice by the Board of Directors or the Administrator. We further confirm that the Board of Directors or the Administrator are not my Tax Agent and that we are aware of our obligations under applicable tax laws including, but not limited to, the obligation to make appropriate disclosures, and we will comply with these as appropriate.**

**Name (in capitals)** .....

**Position** .....

**Signature** .....

**Date** .....

**SELF CERTIFICATION FOR PURPOSES OF FATCA  
AND THE COMMON REPORTING STANDARD**

**All entities – please complete this section**

|   |  |
|---|--|
| Entity Name                               |  |
| Address                                   |  |
| Country of incorporation                  |  |
| Jurisdiction of tax residence (NOTE ALL)* |  |
| Tax ID/Reference number (NOTE ALL)        |  |
| US Entity?                                | Yes <input type="checkbox"/> No <input type="checkbox"/> |

\* If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

**FATCA CLASSIFICATION**

**Foreign Financial Institutions and entities managed by an FI – please complete this section**

| Category   | GIIN  |
|--|---|
| Reporting FFI in IGA country <input type="checkbox"/>  |   |
| Other Participating FFI <input type="checkbox"/>   |   |
| Non-Reporting FFI (other than one which is sponsored) <input type="checkbox"/>   | Certified Deemed Compliant FI <input type="checkbox"/> Exempt Beneficial Owner <input type="checkbox"/><br>Owner Documented FI <input type="checkbox"/> |
| Sponsored FFI (including Sponsored Investment Entity, Sponsored Closely held Investment Vehicle and Trustee Documented Trust) <input type="checkbox"/> | Sponsor's GIIN .....<br>Name of Sponsor .....<br>Confirmation that sponsoring entity will undertake any reporting required <input type="checkbox"/>     |

**Non-Financial Foreign Entities - please complete this section**

| Category   | GIIN  |
|--|---|
| Active NFFE <input type="checkbox"/>                     | n/a   |
| Passive NFFE* <input type="checkbox"/>                   | n/a but see below   |
| Direct Reporting NFFE <input type="checkbox"/>           |   |
| Sponsored Direct Reporting NFFE <input type="checkbox"/> | Sponsor's GIIN .....<br>Name of Sponsor .....<br>Confirmation that sponsoring entity will undertake any reporting required <input type="checkbox"/> |

\*If the entity is a Passive NFFE, please supply self-certifications for each individual whom are deemed to be 'Controlling Persons'. These are:

- For a company - shareholders with 25% or more ownership or a natural person(s) who exercises control of the Entity through other means.
- For a Trust - the settlor, the trustees, the protector, the identifiable beneficiaries or class of beneficiaries and other natural person exercising ultimate effective control

**CRS CLASSIFICATION**

Please note an Entity's CRS classification may differ from its FATCA classification.

**Financial Institutions – please complete this section**

|     | <b>Category</b>   | <b>GIIN</b> |
|-----|---|-------------|
| i   | Financial Institution under CRS (other than (ii) below) <input type="checkbox"/>  |             |
| ii. | An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity and complete a separate individual self-certification forms for each of your Controlling Persons **) <input type="checkbox"/> |             |

**Non-Financial Institutions – please complete this section**

If the Entity is a Non-Financial Institution, please tick one of the below categories

|  |
|--|
| Active Non-Financial Entity <input type="checkbox"/>   |
| Passive Non-Financial Entity (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s)** ) <input type="checkbox"/> |

**\*\*Controlling Persons:**

**NB: Please note that each Controlling Person must complete a separate Individual Self-Certification form. See previous page for details of Controlling Persons**

**We confirm that the entity is acting on its own account. We confirm that we will notify SMP promptly of changes to the above data**

**Name** ..... **Signature** .....

**Position** ..... **Date** .....