



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 FATCA and the OECD Common Reporting Standard. Where allowed, the Administrator will notify you in advance of any disclosures that are to be made.

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

Name (in capitals)

Signature

Date

SELF CERTIFICATION FOR PURPOSES OF FATCA AND THE COMMON REPORTING STANDARD

Address

.....

Jurisdiction of tax residence ¹

Tax ID/Reference number ²

Date of Birth

Place and jurisdiction of birth

Nationality ³

Are you a US person ⁴ Yes No

I confirm that I am acting on my own account.

I confirm that I will notify SMPFS promptly of changes to my personal data.

Name

Signature

Date

¹ Provide details of all jurisdictions where you are considered tax resident according to relevant local fiscal law.

² US Persons – please provide your TIN. UK Persons – please provide your NI Number or UTR. For all other Persons please provide your Tax Reference/Identification Number. Please note N/A if your jurisdiction does not issue Tax Reference/Identification Numbers.

³ Provide details of all jurisdictions where you are considered a National or Citizen and/or for which you hold a current passport.

⁴ US person refers to a citizen or resident of the US.