

## Account Opening Form

This form is to open an account. We will inform you once it is open and when you are able to deal using the Deal Instruction Form.

- **Please complete this form in ink using BLOCK CAPITALS.**
- **Please post the original form together with the money laundering documents listed in Section E of this form to the Registrar and Transfer Agent: State Street Bank Luxembourg S.A., IFDSL Registration Team, 49 Avenue J.F. Kennedy, L-1855 Luxembourg. You can fax the form to IFDS on +352 24 52 90 50, however we must receive the original documents.**
- This contract will be legally binding when it is signed and the investment in the Fund is made.

Please note, if this is to be held as a joint holding please complete the details of the joint holder in the boxes in Section A on page 5 of this form.

Corporate investment													
Full company name													
If the account is for a specific purpose, you can designate the account for your reference.													
Account designation (if applicable)													
Information about the holder													
Date of incorporation	Country of incorporation												
Type of company	<table border="1"> <tr> <td>Corporation</td> <td><input type="checkbox"/></td> <td>Financial institution</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Insurance company</td> <td><input type="checkbox"/></td> <td>Other (please specify)</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Broker</td> <td><input type="checkbox"/></td> <td></td> <td></td> </tr> </table>	Corporation	<input type="checkbox"/>	Financial institution	<input type="checkbox"/>	Insurance company	<input type="checkbox"/>	Other (please specify)	<input type="checkbox"/>	Broker	<input type="checkbox"/>		
Corporation	<input type="checkbox"/>	Financial institution	<input type="checkbox"/>										
Insurance company	<input type="checkbox"/>	Other (please specify)	<input type="checkbox"/>										
Broker	<input type="checkbox"/>												
Are you regulated? <i>If yes, please specify who by</i>	Are you listed? <i>If yes, please specify where</i>												
Tax ID number	Country of residence for tax purposes												

Personal investment	
Name of holder	
Title	Surname
Forename(s)	
If the account is for a specific purpose, you can designate the account for your reference.	
Account designation (if applicable)	
Information about the holder	
D.O.B.	Place of birth
Nationality	Professional activity
If you hold or have held any political or public function, or if you are an immediate relative of a person that holds or has held any political or public function, please tick this box. <input type="checkbox"/>	

## Account Opening Form

Source of funds invested			
Inheritance	<input type="checkbox"/>	Investment income	<input type="checkbox"/>
Savings	<input type="checkbox"/>	Sale of business	<input type="checkbox"/>
Gift	<input type="checkbox"/>	Sale of other assets (please specify)	<input type="checkbox"/>
Pension	<input type="checkbox"/>	Other (please specify)	<input type="checkbox"/>

Registered address in full	
<input type="text"/>	
<input type="text"/>	
Postcode	Country
Website	Telephone

Contact details		
If this is a personal investment and match details the same as above, leave blank.		
Mailing address		
<input type="text"/>		
Postcode	Country	
Contact person for day to day business		
Title	Surname	Forename(s)
Telephone	Fax	
Email		

Bank details – Subscriber	
Bank or other financial institution	
Bank address	
<input type="text"/>	Account name
ABA	BIC/SWIFT
Account number	Currency

Please note, the subscription payment must come from a Bank Account in the name of the registered shareholder. The subscription payment needs to arrive in the Fund's account within four days of the deal being placed.

All dividend and redemption payments will be made to this Bank Account. If you wish the dividends or redemption payments to go to a separate bank account, please fill in the boxes in Section C on page 6 of this form.

**Account Opening Form**

<b>Additional sections</b>		<b>Completed</b>
		Please tick
<b>A. Joint holder</b>	To be completed if there is a joint holder.	<input type="checkbox"/>
<b>B. Beneficial ownership details</b>	To be completed if the named investor is not the beneficial owner.	<input type="checkbox"/>
<b>C. Bank details</b>	To be completed if the Investor requires dividend payments and/or redemptions to go to a different bank account.	<input type="checkbox"/>
<b>D. Agent</b>	If the investor is applying via a financial advisor or dealer.	<input type="checkbox"/>
<b>E. Money laundering information</b>	Details the information we require in order to complete our money laundering checks.	Read
<b>F. Indemnity clause</b>	Please ensure you have read this prior to signing.	Read
<b>G. IRS Entity Classification</b>	For information.	Read
<b>H. individual Self-Certification</b>	To be completed for personal investments.	<input type="checkbox"/>
<b>I. Entity Self-Certification</b>	To be completed for corporate investments.	<input type="checkbox"/>
<b>I. Controlling Person Self-Certification</b>	To be completed by any controlling persons.	<input type="checkbox"/>

## Account Opening Form

### The investment is made

Please tick one of the following boxes to confirm whether you are investing on your own behalf or on behalf of another person.

On my/our own behalf

On behalf of a Third Party (If investing on behalf of a Third Party, please complete Section B with the appropriate details)

### Declaration

**By signing this form, I state (please delete as appropriate):**

- [I/we] are authorised to sign this form on behalf of the investor named above.
- This account opening form has been completed accurately.
- Payments will be made for any deals placed within the payment terms.
- In accordance with the money laundering regulations, the Fund or its agent may require additional information from me and I acknowledge that electronic data sources may be used to check [my/our] identity.
- [I/we] confirm that [I/we] have received, read and understood the information contained in the Key Investor Information Document related to the sub-fund and share classes that will be invested in.
- The investor has read the has read and agrees to the terms of the Indemnity Clause as set out in this document.
- The investor is NOT a United States Person {hereinafter a U.S. Person} (as such expression is defined in the Prospectus) and that this application is not made for, or on behalf of a U.S. Person or a person who is deemed to be a U.S. Person under the U.S. Investment Company Act of 1940, as amended. I will notify the Fund and the Administrator immediately in the event that any beneficial owner of this shareholding become(s) a U.S. Person or a person who is deemed to be a U.S. Person under the U.S. Investment Company Act of 1940, as amended. The investor is NOT an ineligible Applicant as defined in the Prospectus.
- I agree to provide to the Fund any information and personal data it may reasonably request in order to comply with any domestic or foreign law or regulation.
- I agree that any information provided to the Fund may be passed to the competent authorities as may be requested by applicable law or the relevant authority. I undertake not to oppose any privacy or secrecy rule to such request and understand that any failure to comply with such information request could lead the Fund to compulsory redeem my shareholding in the Fund.
- I agree to confirm the accuracy of given information periodically to ensure that the Fund complies with its legal obligations.
- The Fund will hold any personal information provided by [me/us] in confidence and in accordance with data protection law. By completing this Account Opening Form, consent is given to the processing of personal data in accordance with the Fund's policy which is set out on our website [www.fundsmith.eu](http://www.fundsmith.eu) including the transfer of personal data outside of the European Economic Area.
- [I declare that/we declare that] [I/we] have read the data protection section at [www.fundsmith.eu](http://www.fundsmith.eu)

**Signature(s)**

**Date**

## Account Opening Form

### A. Joint holder

#### Name of holder

Title	Surname	Forename(s)
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If the account is for a specific purpose, you can designate the account for your reference.

Account designation (if applicable)	Account number (if existing shareholder and if known)
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#### Information about the holder

D.O.B. <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Place of birth
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Nationality	Professional activity
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If you hold or have held any political or public function, or if you are an immediate relative of a person that holds or has held any political or public function, please tick this box.

Source of funds invested	Inheritance <input type="checkbox"/>	Investment income <input type="checkbox"/>
	Savings <input type="checkbox"/>	Sale of business <input type="checkbox"/>
	Gift <input type="checkbox"/>	Sale of other assets (please specify) <input type="checkbox"/>
	Pension <input type="checkbox"/>	Other (please specify) <input type="checkbox"/>

Passport/National ID number
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Tax ID number	Country of residence for tax purposes
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### B. Beneficial ownership details

If you have completed this form but are NOT the beneficial owner(s) please delete the relevant wording in the declaration, and the complete the box(es) below with details of who the beneficial owner(s) is/are and also advise your relationship to such person(s).

If the investor is a regulated financial institution in a country with AML regulations equivalent to Luxembourg or covered by a KYC/AML comfort letter from a parent company that is a financial institution regulated in a country with AML regulations equivalent to Luxembourg, you do not need to complete this section.

An ultimate economic beneficiary is any natural person who ultimately owns or controls the investor and/or any natural person on whose behalf a transaction or activity is being conducted.

In case of entity structures with several ownership layers, duly dated and signed structure chart is required to ensure assessment of final beneficial owner through the ownership chain. (Structure chart needs to indicate full legal names of the entities and the percentage of ownership).

I/we declare that the final beneficiary of my/our investment is:

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Please enclose a certified true copy of the ID of the above referenced beneficial holder.

If you have invested on behalf of more than one ultimate economic beneficiary, please indicate their full details on a separate sheet and send the related certified IDs along with this form.

## Account Opening Form

### C. Bank detail – Redemptions and dividends

If you wish the redemption proceeds or dividends to go to a different bank account to the account listed above, please fill in the details below. Leaving either section blank will mean the monies are paid to the account listed in the section above.

Please note that all payments will be made in the name of the registered shareholder only. No third party payments will be effected.

#### Bank details – Redemptions

Bank or other financial institution

Bank address

Account name

ABA

BIC/SWIFT

Account number/IBAN

Currency

#### Bank details – Dividends

Bank or other financial institution

Bank address

Account name

ABA

BIC/SWIFT

Account number

Currency

### D. Agent

#### As Agent on the deal, I/we certify that:

- The identity of the above named investor(s) has/have been verified by me/us in accordance with the requirements of AML-CTF regulations in place in Luxembourg or in countries with AML-CTF regulations equivalent to Luxembourg.
- The documentary evidence to support the identification is held by me/us and can be produced on demand.

Name of adviser

Stamp (including registered address)

Name of regulatory body

Country of regulation

Signature

Date

#### IMPORTANT NOTE FOR ATTENTION OF THE ADVISER/DEALER

In order to act as intermediary for the Fund, please contact Investor Relations at [ir@fundsmith.co.uk](mailto:ir@fundsmith.co.uk) and ensure you sign a dealer/intermediary agreement with the Fund accordingly.

In addition, please send together with this Account Opening Form and related documentation for the shareholder the following documents for your entity/company:

- An original self-certified authorised signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old.
- A proof of regulation by a competent national supervisory authority.

Please note that the Fund and/or its appointed Transfer Agent (State Street Bank Luxembourg S.A.) reserve the right to ask for complementary identification documents upon receipt of the above documentation.

**Account Opening Form****E. Money laundering requirements****Corporate investment**

Anti-money laundering regulations state that we must verify the identities of all our investors. As part of those obligations we need to obtain proof of your identity and the identity of any beneficial owners identified above.

**Documents required**

Originals or certified copies of all the following documents in or translated into English, German or French must be attached to this Account Opening Form. All translations or copies are to be certified in English, German or French as a true translation or copy by one of the following competent Authorities: Embassy, Consulate, Solicitor, Licensed Lawyer, Notary (empowered Public Authority) or bank regulated in a jurisdiction which has implemented AML/CTF regulations equivalent to Luxembourg standards. The certification must show the official stamp of the competent Authority, the persons' name and signature, date and where possible their position.

**A. You are a regulated and/or listed entity in a jurisdiction which has implemented AML-CTF regulations equivalent to Luxembourg\***

- Original application form completed, dated and signed.
- Original self-certified authorised signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old.
- Proof of regulation by a competent national supervisory authority or proof of listing on a recognized Stock Exchange.

**B. You are an entity covered by a comfort letter from a regulated mother company in a jurisdiction which has implemented AML-CTF regulations equivalent to Luxembourg\***

- Original application form completed, dated and signed.
- Original or certified true comfort letter completed, dated and signed by your mother company.
- Original self-certified authorised signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old.
- Proof of regulation by a competent national supervisory authority or proof of listing on a recognized Stock Exchange of your mother company.

**C. You are a non-regulated and non-listed entity\***

- Original application form completed, dated and signed.
- Certified true copy of articles of incorporation or equivalent constitutive documentation of the entity.
- Certified true copy of extract of commercial register or certificate of incorporation.
- Original or certified true copy of latest annual audited report or financial statements describing the nature and purpose of the business of the entity.
- Original self-certified authorised signatories list with signature specimen stating who will operate the account, current and dated on company letterhead, not more than one year old.
- List of Company Representatives/Board of Directors and their certified true copy of IDs (or as a minimum certified true copy of IDs of authorised signatories).
- List of shareholders and certified true copy of IDs of those owning more than 25% of the shareholders' capital.

*\*Please note that the appointed Transfer Agent of the Fund is State Street Bank Luxembourg.*

**Verification of financial institution**

Pursuant to the Luxembourg legal framework on countering money laundering and the financing of terrorism, the central administration of the Company and/or its appointed Transfer Agent (State Street Bank Luxembourg S.A.) may inquire for more details concerning the financial institutions from which the transfer payments are to be made. If such financial institution is not based in a jurisdiction which has implemented AML-CTF regulations equivalent to Luxembourg, the central administration of the Company and its service providers may also ask you for complementary documents (duly certified by the local authorities of your country of residence) in order to verify the facts listed in this application form.

If you are not able to provide the required details or other necessary documents, the central administration of the Company will refuse the subscription.

**Account Opening Form****Personal investment**

Anti-money laundering regulations state that we must verify the identities of all our investors. As part of those obligations we need to obtain proof of your identity and the identity of any beneficial owners identified above.

**Documents required**

Originals or certified copies of all the following documents in or translated into English, German or French must be attached to this Account Opening Form. All translations or copies are to be certified in English, German or French as a true translation or copy by one of the following competent Authorities: Embassy, Consulate, Solicitor, Licensed Lawyer, Notary (Empowered Public Authority) or bank regulated in a jurisdiction which has implemented AML/KYC regulations equivalent to Luxembourg standards. The certification must show the official stamp of the competent Authority, the persons' name and signature, date and where possible their position.

- Certified true copy of an official identification card or passport, or
- Certified true copy of a driver's license, or
- Certified true copy of any equivalent legal identification document.

Please note that the identification document must feature a photograph, date of birth, signature and full name of the Applicant and be valid at the time of the application.

**Verification of financial institution**

Pursuant to the Luxembourg legal framework on countering money laundering and the financing of terrorism, the central administration of the Company and/or its appointed Transfer Agent (State Street Bank Luxembourg S.A.) may inquire for more details concerning the financial institutions from which the transfer payments are to be made. If such financial institution is not based in a jurisdiction which has implemented AML-CTF regulations equivalent to Luxembourg, the central administration of the Company and its service providers may also ask you for complementary documents (duly certified by the local authorities of your country of residence) in order to verify the facts listed in this application form.

If you are not able to provide the required details or other necessary documents, the central administration of the Company will refuse the subscription.

**F. Indemnity clause – Personal data, processing and disclosing of data****Indemnity clause**

All investors will hold harmless and indemnify the Fund, Management Company, Custodian, Sub-Distributors and Transfer Agent of the Fund in relation to any actions, proceedings, claims, losses, damages, costs and expenses which may be brought against, suffered or incurred either directly or indirectly out of or in connection with the operation of the investor unless due to fraud, the willful misconduct or gross negligence of the Transfer Agent. The indemnity is governed by and shall be interpreted in accordance with Luxembourg law. The courts of the Grand-Duchy of Luxembourg will have exclusive jurisdiction of all disputes arising from this indemnity.

**Processing of personal data**

Investors are informed that their personal data will be processed by Fundsmith Equity Fund Sicav, its management company, Transfer Agent and/or Custodian and their agents or delegates (as appropriate) for the purpose of carrying out their required services as prescribed by law. Fundsmith Equity Fund Sicav. Its management company, Transfer Agent and/or Custodian will take steps to ensure that all personal data in relation to investors is recorded accurately and maintained in a secure and confidential format. Such data will be retained only as long as necessary or in accordance with applicable laws.

Data will only be used for the purpose for which it was collected, unless the consent of the investor is obtained for its use for a different purpose. Investors may be entitled to request access to or the correction of any data supplied by them, in the manner and subject to the limitations prescribed in applicable legislation.

**Disclosure of data**

Transfer Agent and/or Custodian may delegate the processing of the Personal Data to one or several of their agents or delegates which are located in or outside the European Union. The investor hereby consents to the processing of his/her/their information and the disclosure of his/her/their information to (i) agents or delegates of the Transfer Agent and/or Custodian, which may be based in countries where privacy laws do not exist or provide less protection than the laws in the EU; or (ii) when required by applicable law or regulation.



## Individual Self-Certification Form for FATCA and CRS

### G. Self-Certification for individuals

#### Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of our Account Holders.

This form is designed to capture the citizenship and residency for tax purposes of the person entitled to the income and assets associated with an account. This form will be collected by State Street Bank Luxembourg S.A. or its delegated agent (the Recipient), as recipient acting on behalf of the Fund.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section 4. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney.

Please complete, where applicable, the relevant sections below and provide any additional information as may be required. Please be advised that in certain circumstances we may be required to share this information with relevant tax authorities.

If you are resident in the United State or dual resident, you should also provide a completed, signed and dated IRS Form W-8 BEN E.

If any of the information below about your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/automatic-exchange/>

### Section 1: Account Holder Identification (please refer to glossary)

Investor name

Fund name: Fundsmith Equity Fund Sicav

#### Residential address (Do not use a P.O. box or an 'in care of address')

Number

Street

City, Town, State, Province or County

Postal code

Country

#### Mailing address (if different from above)

Number

Street

City, Town, State, Province or County

Postal code

Country

#### Place of birth

Town or city of birth

Country of birth

D.O.B.

/   /

**Self-Certification for Individuals**

**Section 2: FATCA declaration of U.S. citizenship or U.S. residence for Tax purposes**

Please tick either (a) or (b) and complete as appropriate.

(a)  I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number. (U.S. TIN) is as follows:

OR

(b)  I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

**Section 3: CRS declaration of tax residence (please note you may choose more than one country)**

(Note: Declaration of tax residency is requested in the context of the OECD common reporting standard (“CRS”), an initiative to implement automatic exchange of financial account information on a global basis.)

For the purposes of taxation, I am a resident or citizen in the following countries and my TIN/functional equivalent in each additional country is set out below or I have indicated that a TIN/functional equivalent is unavailable.

**Account holder**

Country of tax residence	TIN or specify N/A if TIN is unavailable <sup>(4)</sup>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

<sup>(4)</sup> Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).

**Section 4: Declaration and undertakings**

- I authorise the Recipient to provide to the Luxembourg tax authority, or any party authorised to audit or conduct a similar control of the Recipient for tax purposes, a copy of this form and information regarding income paid or credited to or for the benefit of the account(s) set out above (the Income), to disclose to such tax authorities or such party any additional information that the Recipient may have in its possession that is relevant to my qualification for any benefits claimed on the basis of this Declaration. I acknowledge and agree that information contained in this form and regarding the Income may be reported by the Luxembourg tax authority to the tax authorities of the country in which such income arises and/or to the country or countries in which I am a resident for tax purposes.
- I authorise the Recipient to provide, directly or indirectly, a copy of this form and information regarding the Income to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

**Authorised signature**

**Date (dd/mm/yyyy)**



**Print name**

**Capacity**

## Entity Self-Certification Form for FATCA and CRS

### H. Entity Self-Certification

#### Instructions for completion

Account Holders that are individuals should not complete this Self-Certification Form but should complete the Self-Certification Form entitled "Individual Self-Certification Form for FATCA and CRS".

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of our Account Holders.

This form is designed to capture the citizenship and residency for tax purposes of the person entitled to the income and assets associated with an account. This form will be collected by State Street Bank Luxembourg S.A. or its delegated agent (the Recipient), as recipient acting on behalf of the Fund.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section VI. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney

Please complete, where applicable, the relevant sections below and provide any additional information as may be required. Please be advised that in certain circumstances we may be required to share this information with relevant tax authorities.

If your organization is resident in the United State or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

If any of the information below about your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:<http://www.oecd.org/tax/automatic-exchange/>

### Section 1: Account Holder Identification (please refer to the glossary)

Investor name (the "Entity")

#### Registered/Residential address

Number

Street

City, Town, State, Province or County

Postal code

Country

#### Mailing address (if different from above)

Number

Street

City, Town, State, Province or County

Postal code

Country

Country of incorporation or organization:

D.O.B.

/   /

### Section 2: FATCA Declaration specified U.S. person

Please tick either (a) or (b) and complete as appropriate.

(a)  The entity is a specified U.S. person and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows.

**U.S. TIN**

OR

(b)  Entity is **not** a specified U.S. person (please also complete Sections 3, 4 and 5).

**Entity Self-Certification Form**

**Section 3: Declaration of tax residency**

Entity's FATCA Classification\* (the information provided in this section is for FATCA purposes, please note your classification may differ from your CRS classification in Section 5):

(Note: Declaration of tax residency is requested in the context of the OECD Common Reporting Standard ("CRS"), an initiative to implement automatic exchange of financial account information on a global basis.)

Please indicate the entity's place of tax residence (if resident in more than one country please detail all countries of tax residence and associated Tax ID numbers).

Country of tax residency	Tax ID number

**Section 4: Entity's FATCA classification**

**4.1 Financial institutions under FATCA:**

If you are a Financial institution, please tick one of the below categories, and provide your FATCA GIIN at 4.2:

- Luxembourg Financial Institution or a IGA Partner Jurisdiction Financial Institution.
- Registered Deemed Compliant Foreign Financial Institution.
- Participating Foreign Financial Institution.

**4.2 Please provide your global intermediary identification number (GIIN):**

**4.3 If you are a financial institution but unable to provide a GIIN, please tick one of the below reasons:**

- The entity is a IGA Partner Jurisdiction Financial Institution and have not yet obtained a GIIN.
- The entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN.

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



- Exempt Beneficial Owner.
- Certified Deemed Compliant Foreign Financial Institution (including a Foreign Financial deemed compliant under Annex II of an IGA).
- Non-participating Foreign Financial Institution.
- Excepted Foreign Financial Institution.
- U.S. person but not a specified U.S. person.

**4.4 Non-financial institutions**

If the entity is not a foreign financial institution, please confirm the entity's FATCA status below:

- The entity is an Active Non-financial Foreign Entity.
- The entity is a Passive Non-financial Foreign Entity (If the entity is a passive Non-financial Foreign Entity, please provide details of any controlling persons (whose percentage of ownership is 10% or greater) which are U.S. citizens or residents in the U.S. for tax purposes. The term controlling persons is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force.)
- I am an Excepted Non-financial Foreign Entity.

**Entity Self-Certification Form**

If the entity is a Passive Non -financial Entity as per 4.4, please provide details of controlling persons here:

Full name	D.O.B.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Full residential address									
<input type="text"/>									
<input type="text"/>									
Details of controlling person's beneficial ownership									
<input type="text"/>									
<input type="text"/>									
Tax reference number									
<input type="text"/>									

**Section 5: Entity's CRS Classification\***

**The information provided in this section is for CRS, please note your CRS classification may differ from your FATCA classification in Section 3 (please refer to the glossary):**

- a.** Custodial Institution, Depository Institution, Specified Insurance Company or Investment Entity other than an Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction.
- b.** An Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction (If this box is ticked, please include Controlling Person Self-Certification Forms for each of your Controlling Persons).
- c.** Active Non-Financial Entity –
  - (i) a corporation, the stock of which is regularly traded on an established securities market.
  - If you fall under this definition, please provide the name of the established securities market on which the corporation is regularly traded:
  - (ii) a corporation which is a related entity of such a corporation.
  - If you fall under this definition, please provide the name of the regularly traded corporation that the entity identified in section I of this form is a Related Entity of:
- d.** Active Non-Financial Entity – a Government Entity or Central Bank.
- e.** Active Non-Financial Entity – an International Organisation.
- f.** Active Non-Financial Entity – other than (c)-(e) (for example a start-up NFE or a non-profit NFE).
- g.** Passive Non-Financial Entity (If this box is ticked, please include Controlling Person Self-Certification Forms for each of your Controlling Persons).

**Entity Self-Certification Form**

**I. IRS entity classification**

- Certified Deemed Compliant Foreign Financial Institution (including a Deemed Compliant Foreign Financial Institution under Annex II of an IGA).
- Registered Deemed Compliant Foreign Financial Institution.
- Restricted Distributor Exempt Beneficial Owner.
- Excepted Non-Financial Foreign Entity.
- Exempt Beneficial Owner.
- Non-Reporting Foreign Financial Institution under IGA Model 1.
- Territory Financial Institution.
- Reporting Foreign Financial Institution under IGA Model 1.
- Non-Participating Foreign Financial Institution Active Non-Financial Foreign Entity.
- Active Non-Financial Foreign Entity.
- Passive Non-Financial Foreign Entity.\*

\*If the Entity is a Passive Non-Financial Foreign Entity, please provide details below of any Controlling Persons (whose percentage of ownership is 25% or greater) who are U.S. citizens or residents in the U.S. for tax purposes. The term Controlling Persons is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force.

**Section 5: Declaration and undertakings**

1. I authorise the recipient to provide to the Luxembourg tax authority, or any party authorised to audit or conduct a similar control of the recipient for tax purposes, a copy of this form and information regarding income paid or credited to or for the benefit of the account(s) set out above (the income), to disclose to such tax authorities or such party any additional information that the recipient may have in its possession that is relevant to my qualification for any benefits claimed on the basis of this declaration. I acknowledge and agree that information contained in this form and regarding the income may be reported by the Luxembourg tax authority to the tax authorities of the country in which such income arises and/or to the country or countries in which I am a resident for tax purposes.
2. I authorise the recipient to provide, directly or indirectly, a copy of this form and information regarding the income to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

I undertake to notify the recipient of any change in circumstances that causes any certification on this form to become incorrect and to provide a suitably updated form within 30 days of such change.

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the entity identified in Part I of this form.

**Authorised signature**

**Date (dd/mm/yyyy)**

**Print name**

**Capacity in which declaration is made**

## Controlling Person Self-Certification

### Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities and the relevant foreign tax authorities certain information about financial accounts held by some of the Controlling Persons of Account Holders that are Passive Non Financial Entities (NFEs).

For joint or multiple Controlling Persons, please complete a separate Self-Certification Form for each Controlling Person.

If you are completing the Self-Certification Form on the Controlling Person's behalf, then you should indicate the capacity in which you have signed in Section V. For example you may be the custodian or nominee of an account on behalf of the Controlling Person, or you may be completing the form under a signatory authority or power of attorney.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

For further information on CRS please refer to the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/automatic-exchange/>

### Section 1: Controlling Person Identification (please refer to the glossary)

Name

#### Residential address

Number

Street

City, Town, State, Province or County

Postal code

Country

#### Mailing address (if different from above)

Number

Street

City, Town, State, Province or County

Postal code

Country

#### Place of birth

Town or city of birth

Country of birth

D.O.B.

/   /

#### Legal name of the relevant Passive NFE(s) of which you are a Controlling Person

Legal name of Entity 1

Legal name of Entity 2

Legal name of Entity 3

### Section 2: FATCA declaration of U.S. citizenship or U.S. residence for Tax purposes

Please tick either (a) or (b) and complete as appropriate.

(a)  I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

OR

(b)  I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

**Controlling Person Self-Certification**

**Section 3: CRS Declaration of Tax Residence (please note you may choose more than one country)**

Country of tax residency	Tax ID number <sup>(4)</sup>

<sup>(4)</sup> Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).  
If applicable, please specify the reason for non-availability of a Tax ID Number :

**Section 4 – Type of Controlling Person (to be completed by any individual who is a Controlling Person of an Entity)**

For Joint or multiple Controlling Person's please use a separate Self-Certification Form for each Controlling Person (please refer to the glossary).  
Please provide the Controlling Person's Status by ticking the appropriate box.

Please provide the Controlling Person's Status by ticking the appropriate box.

Please tick

Entity Name

	Please tick	Entity Name
<b>A. Controlling Person of a legal person – control by ownership</b>	<input type="checkbox"/>	
<b>B. Controlling Person of a legal person – control by other means</b>	<input type="checkbox"/>	
<b>C. Controlling Person of a legal person – senior managing official</b>	<input type="checkbox"/>	
<b>D. Controlling Person of a trust - settlor</b>	<input type="checkbox"/>	
<b>E. Controlling Person of a trust – trustee</b>	<input type="checkbox"/>	
<b>F. Controlling Person of a trust – protector</b>	<input type="checkbox"/>	
<b>G. Controlling Person of a trust – beneficiary</b>	<input type="checkbox"/>	
<b>H. Controlling Person of a trust – other</b>	<input type="checkbox"/>	
<b>I. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent</b>	<input type="checkbox"/>	
<b>J. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent</b>	<input type="checkbox"/>	
<b>K. Controlling Person of a legal arrangement (non-trust) – protector-equivalent</b>	<input type="checkbox"/>	
<b>L. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent</b>	<input type="checkbox"/>	
<b>M. Controlling Person of a legal arrangement (non-trust) – other-equivalent</b>	<input type="checkbox"/>	



**Controlling Person Self-Certification**

**Section 5: Declaration and undertakings**

I declare that the information provided in this Self-Certification Form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient within 30 days and provide an updated Self-Certification Form, where any change in circumstances occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

I acknowledge that the information, data disclosed in this Self-Certification Form may be disclosed to the Luxembourg tax authorities or any other authorised delegates under Luxembourg law for tax purposes.

**Authorised signature**

**Date (dd/mm/yyyy)**

**Print name**

**Capacity**

## Glossary

**Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).**

### “Account Holder”

The “Account Holder” in Fundsmith Equity Fund Sicav is the person listed or identified as the holder of the Debt or Equity Interest in Fundsmith Equity Fund Sicav. This is regardless of whether such person is a flow-through Entity.

A person, other than a Financial Institution, holding a Debt or Equity Interest in Fundsmith Equity Fund Sicav for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

### “Active NFE”

An entity will be classified as Active NFE if it meets any of the following criteria:

- a. Less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b. The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c. The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d. 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, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e. The NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f. 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;
- g. 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; or
- h. The NFE meets all of the following requirements (a “non-profit NFE”) :
  - i. 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;
  - j. It is exempt from income tax in its jurisdiction of residence;
  - k. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - l. The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - m. The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’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 NFE’s jurisdiction of residence or any political subdivision.

### “Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

**Glossary**

**“Controlling Person(s)”**

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

**“Financial Institution”**

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

**“Investment Entity”**

The term “Investment Entity” includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - 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;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution” – as defined under §A(6)(b) of Section VIII of the CRS) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

**“Investment Entity managed by another Financial Institution”**

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part).

**“NFE”**

An “NFE” is any Entity that is not a Financial Institution.

**“Non-Participating Jurisdiction”**

A “Non-Participating Jurisdiction” means a jurisdiction with which no agreement is in place pursuant to which it will provide the information set out in the CRS.

**“Participating Jurisdiction Financial Institution”**

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**“Passive NFE”**

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity as defined under §A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction.

**Glossary**

**“Related Entity”**

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**“Resident for tax purposes”**

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

**“TIN” (including “functional equivalent”)**

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, the social security number.