

## **Entity Account Opening Form**

Fundsmith Equity Fund and Fundsmith Stewardship Fund

## Entity Account Opening Form

Please use this form to open an account for investing in the Fundsmith Equity Fund or Fundsmith Stewardship Fund. Please ensure that all sections of the form relevant to you are completed in full. Once we have received all the information required (we may need to ask further questions), we will provide you with an Account Number and you will then be able to invest in the funds.

- Please complete this form in black ink using **BLOCK CAPITALS**.
- Return the form to Fundsmith LLP, ICS Department, PO Box 12381, Chelmsford, CM99 2ET. If you wish to courier the form please send it to Fundsmith LLP, Adams House, 2 Springfield Lyons Approach, Chelmsford, Essex, CM2 5LG.
- The Prospectuses, Key Investor Information Documents, Sustainability Disclosure Document, and the Supplementary Information Document contain important information about the Fundsmith Equity Fund and Fundsmith Stewardship Fund. All investors should read these before making a decision to invest. These documents can be downloaded from our website, [www.fundsmith.co.uk](http://www.fundsmith.co.uk).

If you have any questions regarding this form or would like to discuss any other matter, our team is available to assist you. You can reach us using any of the following:

- **Webchat:** Visit our website to connect with a member of our team.
- **Phone:** 0330 123 3689 (or +44 2039 751015 if calling from overseas) or;
- **Email:** [fundsmithics@uk.dstsystems.com](mailto:fundsmithics@uk.dstsystems.com)

### Instructions

This form consists of a number of sections. The first section, Basic Information, needs to be completed by entities wishing to open an account. Please include all Ultimate Beneficial Owners\* as Associated Parties.

Each Associated Party must complete the section of the form relevant to their entity type. Where multiple Associated Parties are the same type of entity, each must complete the relevant section of the form. Please print multiple copies of the relevant section to enable this.

### Trusts and Partnerships

This is the correct form to complete to open an account. The Trustees or partners should complete the Account Holder(s) section and the trust or partnership details should be added as an Associated Party using the relevant section of the form.

### Entity type

<b>Type 1</b>	Listed Public Company Regulated Company
<b>Type 2</b>	Private Company (including Limited Liability Partnership) Incorporated Registered Charity Unlisted Public Company Nominee (owned by an Unregulated Parent)
<b>Type 3</b>	Registered Personal Pension Scheme Registered Occupational Pension Scheme Self-Invested Personal Pension (SIPP) Self-Administered Pension Scheme (SSAS)
<b>Type 4</b>	Other Trusts Unincorporated Registered Charity Unregistered Charity Independent School/College/University
<b>Type 5</b>	Partnership Club/Society Association UK Churches and Place of Worship Unincorporated Churches or other organisations Parochial Church Councils
<b>Type 6</b>	Public Sector Bodies/Local Authority Public Sector Pension Scheme Sovereign Wealth Fund

## Basic Information

### Account Holder(s)

Please note that the Account Holder(s) must be legal entities. Where investing on behalf of a trust, certain partnerships or other associations, which are not legal entities, the Account Holder should be a Trustee, Partner, office holder or similar. You can have up to four joint holders.

Name	Country of incorporation/Nationality	Entity type/Individual*
<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"/>	<input type="text"/>	<input type="text"/>

\*For each Account Holder, please specify whether they are entity type 1-6 or an Individual as described on page 2.

We are required to carry out checks on each Account Holder. Therefore, for each Account Holder listed above, please fill out the relevant details using the appropriate pages for the type of investor (please see page 8 onwards).

Together with your application form please include a list of authorised signatories for each Account Holder.

### Account designation (if applicable)

If the account is for a specific purpose, you can provide a reference for the account below to make it easier to identify in your records. If acting as a Trustee, please provide an account designation identifying the trust.

### Contact details

Contact person for day to day business

\*The Money Laundering Regulations define a beneficial owner as any individual who ultimately owns or controls (directly or indirectly) more than 25% of the shares or voting rights, or who otherwise owns or controls the entity. Further guidance on identifying beneficial owners of different entity types is set out below:

- For **Corporate Entities** – any individual who owns or controls, directly or indirectly, including through bearer share holdings, more than 25% of the shares or voting rights in the company or who otherwise exercises control over the company;
- For **Partnerships** – any individual who ultimately is entitled to or controls (directly or indirectly) more than 25% of the capital or profits of the partnership or more than 25% of the voting rights or exercises control.
- For **Trusts** – the Trustees, Settlor and Beneficiaries should all be treated as beneficial owners, along with anyone else who otherwise controls the trust. For non-trust legal arrangements or trusts with separate legal personality, the beneficial owners are any individual who benefits from the arrangement, the class of persons in whose main interest the arrangement is set up or operates, and any individual who exercises control over the property of the arrangement.
- For **Pensions** – the individual beneficiaries who ultimately received the financial benefits from the pension scheme. This means that the UBO is the person who directly or indirectly stands to benefit from the funds held within the pension.

In cases where an individual beneficial owner for a legal entity cannot be identified, MLR 17 and MLR 19 (Amended) require you to provide the identity of the senior person in the corporate entity.

## Organisation details and Associated Parties

As part of our regulatory obligations, we are required to understand and to verify those entities and people who are part of the chain of ownership through to the Ultimate Beneficial Owner(s) (together the "Associated Parties"). To enable us to do that, please list all Associated Parties in the table on the next page and provide a structure chart or written description of the structure in the space provided..

The Associated Parties of each type of entity are as follows:

Entity type	Associated Party
1. Publicly listed or Regulated Company (or subsidiary thereof)	<ul style="list-style-type: none"> <li>• Individuals holding 25% or more of the share capital or voting rights (directly or indirectly, e.g. via a holding company)</li> <li>• Any other people exercising control over the company (if applicable)</li> </ul>
2. Private Company or Limited Liability Partnership	<ul style="list-style-type: none"> <li>• Individuals holding 25% or more of the share capital or voting rights or equivalent partnership rights (directly or indirectly, e.g. via a holding company)</li> <li>• Any intermediary entities in the chain of ownership</li> <li>• Any other people exercising control or significant influence over the company or partnership (if applicable)</li> <li>• Board of Directors or equivalent and senior persons responsible for the organisation</li> <li>• The signatories to this application form (if not covered above)</li> </ul>
3. Registered Pension Scheme	<ul style="list-style-type: none"> <li>• Trustees (including corporate trustees) or equivalent</li> <li>• Scheme beneficiaries (if not a class of beneficiary)</li> <li>• Pension administrator</li> <li>• Board of Directors or equivalent</li> </ul>
4. Trusts or other unincorporated entity	<ul style="list-style-type: none"> <li>• Trustees (including corporate trustees) or equivalent</li> <li>• Beneficiaries (named or a class of beneficiary)</li> <li>• Any other individual that controls the entity or on whose behalf it is established</li> </ul> <p><i>For Trusts</i></p> <ul style="list-style-type: none"> <li>• Protector(s) or any other individuals who have control over the trust</li> <li>• Settlor(s)</li> </ul> <p><i>For a corporate trustee (if applicable)</i></p> <ul style="list-style-type: none"> <li>• Individuals holding 25% or more of the corporate trustee's share capital or voting rights (directly or indirectly, e.g. via a holding company)</li> <li>• Any other people exercising control over the corporate trustee (if applicable)</li> </ul>
5. Partnerships	<ul style="list-style-type: none"> <li>• Individuals holding 25% or more of the capital or voting rights directly or indirectly</li> <li>• Partners, committee members or equivalent</li> <li>• Any other person who exercises ultimate control over the management of the organisation</li> </ul>
6. Public Sector bodies	<ul style="list-style-type: none"> <li>• Directors, executive committee members/representatives or equivalent</li> <li>• Any other individuals exercising significant control</li> <li>• The most senior person within the organisation (state the capacity as 'most senior person')</li> <li>• The signatories to this application form (if not already listed)</li> </ul>

**Organisation details and Associated Parties continued**

List below the Associated Parties

Name	Relationship	Entity type/Individual*	UBO
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>

\*For each of the Associated Parties, please specify whether they are entity type 1-6 (as described on page 2) or an Individual.

If there is a greater number of associated entities please attach a covering letter detailing them.

For each of the entities or people listed above, we are required to carry out checks. Therefore, for each of them, please fill out the relevant section (page 8 onwards) attached to this form for the appropriate entity type or individual.

Each individual associated with the account must fill out a separate copy of the form on page 14.

**Structure chart**

Please use the space below for a structure chart, or a description of the structure. Please include percentage of ownership. For simple structures a brief description of ownership will suffice.

Part A – Investment Details

Expected investment

Please indicate the size of expected initial investment	£
On an ongoing basis, please indicate expected future investment	£
How often do you expect to trade?	per year

Your bank details

Please provide one of the following documents in order for us to verify your nominated bank account (please note that we only accept originals or certified copies):

- A cancelled cheque for the bank account;
- A paying in slip for the bank account;
- A statement for the bank account dated within the last three months;
- A letter from the bank confirming ownership of the bank account.

Name of Bank	Branch
Name of account holder	
Sort code	Account number
For international bank accounts, please provide the following information	
BIC/SWIFT	IBAN

I/We hereby authorise Fundsmith LLP to accept redemption dealing instructions relating to the above Accounts either by post, fax, telephone or online via the myAccount section of the Fundsmith website\*. This Agreement shall be treated as the 'Form of Renunciation' and 'Instrument of Transfer' of the shares to Fundsmith LLP for each redemption deal placed. This form shall be treated as the standing instructions from the account holder to Fundsmith LLP for payment of the redemption settlement proceeds to the bank account referred to above by bank transfer. The bank account details provided on this form may also be used for the payment of income distributions.

Please note, the subscription payment must come from a Bank Account in the name of the registered account holder.

\*or previously agreed electronic channels

Part A – Declaration

## Declaration

By signing this form, the applicant declares:

- The information given in this application form is correct to the best of the applicant’s knowledge and belief.
- The applicant will notify Fundsmith immediately should any of the information about it, and in particular, any information about its tax status change.
- All ultimate beneficial owners and intermediate beneficial owners of this investment have been clearly identified and listed as Associated Parties.
- The applicant accepts that, in accordance with Fundsmith LLP’s regulatory obligations, Fundsmith LLP may require additional information from the applicant or its Associated Parties and it acknowledges that electronic data sources may be used to check its identity, and that of its Associated Parties.
- The applicant is NOT a U.S person, (as defined in the Prospectus) and will notify Fundsmith LLP immediately in the event that it becomes a U.S. Person. The applicant understands that the Fundsmith Equity Fund and Fundsmith Stewardship Fund are not available to U.S. Persons.
- The applicant consents to Fundsmith LLP providing the Prospectuses, the Key Investor Information Document, Sustainability Disclosure Document, and the Supplementary Information Document via Fundsmith’s website at [www.fundsmith.co.uk](http://www.fundsmith.co.uk).
- The applicant has a copy of the Key Investor Information Document for the relevant class of Shares in the Funds in which it intends to invest and the Prospectuses, Sustainability Disclosure Document, and the Supplementary Information Document and has kept them for its records.
- The applicant authorises Fundsmith LLP to accept redemption dealing instructions either by post, fax, telephone or online via the Institutional Investor Portal, or other agreed electronic channels and to make payments to the bank account, details of which are provided above.
- I acknowledge that the Fundsmith Stewardship Fund does not have a UK sustainable investment label as it does not have a sustainability goal. Sustainable investment labels help investors find products that have a special sustainability goal.

## Data Protection

- Fundsmith will process any personal data that is provided in connection with this application form in accordance with Fundsmith’s data protection policy, a copy of which is set out in the Supplementary Information Document. To the extent that Fundsmith receives any special category data from the applicant (including, for example, identification documentation from which an individual’s racial or ethnic origin may be identified), the lawful basis upon which this processing shall be carried out shall be as set out in the Supplementary Information Document (as updated and amended from time to time) or otherwise upon the basis of consent. For the purposes of the foregoing, the applicant hereby confirms that it has obtained all necessary approvals, consents and authorisations as may be required to share this data with Fundsmith and for Fundsmith to process this data in connection with this application.

Please tick this box if you wish to receive marketing communications via email and post from Fundsmith

Signature and Capacity

Date

<input type="text"/>		<input type="text"/>
----------------------	--	----------------------

Title

Surname

Forename(s)

D.O.B.   /   /

Residential address

Postcode

Signature and Capacity

Date

<input type="text"/>		<input type="text"/>
----------------------	--	----------------------

Title

Surname

Forename(s)

D.O.B.   /   /

Residential address

Postcode

## Part B – Organisation Details

### Type 1: Listed or Regulated Companies (or owned by a Listed or Regulated Parent)

#### A. About the organisation

Organisation name

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

#### Registered address

Postcode

Country

Company registration number

#### Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone

Please confirm the nature of the relationship with the named account holder (if different)

Name of regulated parent company (If different to the name of the holder)

Regulatory authority and regulatory reference number

Please describe the nature and industry of your business

Countries of operation

Does your business receive a high volume of cash payments? (i.e. a cash intensive business?)

Yes  No

Listed companies or subsidiaries of listed companies.

If your company is a listed company or a majority-owned and consolidated subsidiary of a listed company and, as such you have not listed any Associated Parties, please provide the name of the exchange and security identifier/code for the listed company below:

#### Any other companies

If your organisation is a company (and not listed or a subsidiary of a listed company), we require the beneficial owner details including any intermediate entities:

- Individuals holding 25% or more of the share capital or voting rights (directly or indirectly, e.g. via a holding company)
- Any other people exercising control over the company (if applicable)
- Board of Directors or equivalent

Please provide by completing the form for the relevant Entity Type or Individual.

#### B. Supporting documentation.

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- |                                                                                                                                                           |                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Certified Certificate of incorporation/proof of corporate registration                                                           | <input type="checkbox"/> Completed Wolfsberg questionnaire (can be downloaded from <a href="http://www.fundsmith.co.uk/documents">www.fundsmith.co.uk/documents</a> ) |
| <input type="checkbox"/> Certified Constitutional document, e.g. memorandum and articles of association, byelaws, articles of incorporation or equivalent | <input type="checkbox"/> Regulated parent comfort letter/letter of assurance (for subsidiaries only)                                                                  |
| <input type="checkbox"/> Ownership structure chart                                                                                                        | <input type="checkbox"/> Entity Self-Certification (and Individual if Applicable, <b>page 16 onwards</b> )                                                            |
| <input type="checkbox"/> Current register of directors                                                                                                    |                                                                                                                                                                       |
| <input type="checkbox"/> Proof of regulated status                                                                                                        |                                                                                                                                                                       |

Please see **page 24** for our certification guidelines.



## Part B – Organisation Details

### Type 2: Private Companies (including limited liability partnerships, unlisted public companies, foundations & incorporated charities)

#### A. About the organisation

Organisation name

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

#### Registered address

Postcode

Country

#### Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone

Company registration number

Please describe the nature and industry of your business

Countries of operation

Does your business receive a high volume of cash payments? (i.e. a cash intensive business)

Yes  No

If your organisation has charitable aims please provide the following information:

Charity registration number

Description of aims and activities

#### B. Supporting documentation

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- Certified Certificate of incorporation or equivalent document
- Certified Constitutional document, e.g. memorandum and articles of association, partnership agreement, byelaws or equivalent.
- Certified Register of Directors
- Certified Register of Shareholders
- Entity Self-Certification (and Individual if Applicable, page 16 onwards)

Please see **page 24** for our certification guidelines.

## Type 3: Registered pension schemes

### A. About the organisation

Name of Pension Scheme

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

Please select the type of pension scheme:

- Self Invested Personal Pension (SIPP)
- Small Self Administered Scheme (SSAS)
- Occupational Pension Scheme
- Personal Pension Scheme
- Other (Please describe)

Any classes of beneficiary

### Registered address

Postcode

Country

### Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone Number

Please provide your Pension Scheme Tax Reference (PSTR) number. If investing on behalf of an occupational pension scheme, please confirm the name of the employer or company which the scheme is linked to:

Please confirm if the following statements apply to your scheme

- Contributions are made by an employer or by deduction from an employee's wages
- The scheme rules do not permit the assignment of a member's interest under the scheme

### B. Supporting documentation

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- Letter proving HMRC or pensions regulator scheme approval, for example an HMRC approval letter, scheme submission receipt or scheme certificate
- Certified Trust Deed and any Deeds of Amendments
- Details of the Pension Administrator (if not an Associated Party) Please complete the relevant Entity type form
- Entity Self-Certification (and Individual if Applicable, page 16 onwards)

Please see **page 24** for our certification guidelines.

## Part B – Organisation Details

### Type 4: Other Trusts, Unincorporated Registered Charity, Unregistered Charities and Independent School/College/University

#### A. About the organisation

Name of Trust/Charity/Body

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

#### Registered address

Postcode

Country

#### Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone

#### If your organisation has charitable aims please provide the following information:

Charity registration references (if applicable)

Description of aims and activities

Countries of operation

Does your business receive a high volume of cash payments? (i.e. a cash intensive business)

Yes  No

#### For trusts, please complete the below:

The type of trust (will trust, discretionary trust, etc.)

The nature and purpose of the trust

Named beneficiary or classes of beneficiary

Country of establishment

#### B. Supporting documentation

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- Certified Constitutional document (e.g. extract of the trust deed and any relevant amendments)
- HMRC Proof of Registration document (for non-exempt UK trusts)
- Entity Self-Certification (and Individual if Applicable, **page 16 onwards**)

Please see **page 24** for our certification guidelines.

## Part B – Organisation Details

### Type 5: Partnerships, Clubs/Societies, Associations, Unincorporated Churches or other organisations

#### A. About the organisation

Organisation name

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

#### Registered address

Postcode

Country

#### Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone

Provide details of the type and purpose of the organisation:

Does your business receive a high volume of cash payments? (i.e. a cash intensive business)

Yes  No

Legal status if you are a club/association

#### B. Supporting documentation

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- Certified Partnership agreement or constitutional document
- HMRC confirmation of charitable status if you are a church/place of worship (if available)
- Entity Self-Certification (and Individual if Applicable, **page 16 onwards**)

Please see **page 24** for our certification guidelines.

Type 6: Public Sector Bodies/Local Authorities, Public Sector Pension Schemes, Sovereign Wealth Funds

A. About the organisation

Organisation name

Account number (if the Entity is already an investor)

Name of primary registered holder (as per page 3)

Registered address

Postcode

Country

Business or correspondence address (If different from above)

Postcode

Country

Contact Name

Email

Website

Telephone

Provide details of the type and purpose of the organisation:

B. Supporting documentation.

You will also need to provide the following information. Please tick to confirm that it has been included with your application. All documentation must be dated within the last three months.

- Certified Constitutional documents
Entity Self-Certification (and Individual if Applicable, page 16 onwards)

Please see page 24 for our certification guidelines.

## Part C – Associated Parties - Individuals

### Individual details

Any individuals that have been named on pages 3 or 5 must complete this section. If you have multiple individuals that need to complete this page, you can download this page as a standalone pdf at [www.fundsmith.co.uk/forms](http://www.fundsmith.co.uk/forms)

#### A. About the individual

Title	Surname		
Forename(s)		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"/>	
Nationality	Profession		
Account number (if the Individual is already an investor)			
Name of primary registered holder (as per page 3)			
Relationship with Account Holder			

If you hold or have held any political or public function, or if you are an immediate relative, close friend or business associate of a person that holds or has held any political or public function please tick this box.

### Permanent residential address in full

Postcode	Email
Telephone	Mobile

#### B. Supporting documentation

Please provide a certified document from each of the sections below. Alternatively, you may complete our selfie certification process, details of which can be found on **page 24** of this form. You cannot provide one document (e.g. driving license) for both personal identity and evidence of address, we must receive a different document to verify identity and address separately. All documentation must be dated within the last three months.

##### Evidence of personal identity:

- Copy of valid passport showing clear photograph, date of issue, date of expiry and specimen signature
- National identity card showing clear photograph, date of issue, date of expiry and specimen signature
- Drivers licence showing clear photograph, date of issue, date of expiry and specimen signature
- Verification of individual identification from a financial institution regulated in an equivalent jurisdiction
- Confirmation from a reputable law firm or accountancy firm that they have verified your identity

##### Evidence of address:

- National identity card, if not used to verify the identity of the individual
- Current EU photo card driver's licence, if not used to verify the identity of the individual
- Utility bill issued within last 3 months (mobile phone bills are not acceptable)
- Bank, building society, credit card or other financial institution statement issued within 3 months by a regulated financial institution
- Official government document or letter such as a tax document issued within the last 3 months

##### Individual Self-Certification:

Please ensure you have completed a copy of **page 19** with the relevant tax residency details.

Please see **page 24** for our certification guidelines.

Part D – **Agent Details**

<b>Agent</b>	
Name of adviser/firm/agency	
Financial services register number	
Your Fundsmith agency code	
Please indicate whether advice has been given to UK investor	
Yes (default) <input type="checkbox"/> No <input type="checkbox"/>	
If you wish to receive rebate and commission payments on this account please contact rebates@fundsmith.co.uk to either setup or amend an agreement with Fundsmith LLP.	
Stamp (including registered address)	
Signature	Date
<input type="text"/>	<input type="text"/>

<b>Data protection and sharing of information</b>
Where we are notified of your financial or investment adviser, personal information provided may be shared with such adviser. You should notify us in writing if you no longer wish personal information to be shared with your adviser or of any change in the adviser.

## Tax information and declarations

### Tax status

The Applicant is:

- a distributor investing for undisclosed clients through an omnibus/custody account (proceed to the Tax status of the Beneficial Owner section)
- investing on behalf of a third party as a: Nominee | Trustee | Partner | Agent | Other (proceed to the Tax status of the Applicant investing on behalf of a third party section)
- investing on my own behalf (please proceed to the Tax status of Applicant investing on his own behalf section).

### Tax status of Beneficial Owner

Please provide the tax jurisdiction and the associated tax number for each Beneficial Owner. If the Beneficial Owner has more than one jurisdiction, please do not rely on any 'tie-breaker' provisions and instead list all countries of tax jurisdiction and the associated tax identification numbers.

Name of Beneficiary

Tax Jurisdiction(s)

Tax Identification Number (TIN)

### Tax status of Applicant investing on behalf of third party

Please provide the tax jurisdiction and the associated tax number. If the investor has more than one jurisdiction, please do not rely on any 'tie-breaker' provisions and instead list all countries of tax jurisdiction and the associated tax identification numbers.

Name

Third party investor type (corporate, pension fund, etc.)

Tax Identification Number (TIN)

### Tax status of Applicant investing on his own behalf

Please indicate your country tax jurisdiction and the associated tax number. If you have more than one jurisdiction please do not rely on any 'tie-breaker' provisions and instead list all countries in which you have tax jurisdiction and the associated tax identification numbers.

Name of Beneficiary

Tax Jurisdiction(s)

Tax Identification Number (TIN)



**Tax information and declarations continued**

**Classification for FATCA purposes**

**To be completed only if the account holder is a corporate entity**

**Entities with their own Global Intermediary Identification Number (GIIN)**

GIIN

FATCA Classification:

<input type="checkbox"/> Participating Foreign Financial Institution	<input type="checkbox"/> Reporting Foreign Financial Institution under IGA Model 1
<input type="checkbox"/> Registered Deemed Compliant Foreign Financial Institution	<input type="checkbox"/> Reporting Foreign, Financial Institution under IGA Model 2
<input type="checkbox"/> Direct Reporting NFFE	

**Entities using a Sponsor's Global Intermediary Identification Number (GIIN)**

Sponsor's GIIN

Sponsor organisation

<input type="checkbox"/> Sponsored Investment Entity or Controlled Foreign Corporation	<input type="checkbox"/> Sponsored closely held Investment Vehicle
<input type="checkbox"/> Sponsored Direct Reporting NFFE	

**Entities without a Global Intermediary Identification Number (GIIN)**

<input type="checkbox"/> A Certified Deemed-Compliant Financial Institution under IGA Model 2	<input type="checkbox"/> A Non-Participating Foreign Financial Institution
<input type="checkbox"/> Non-Reporting Financial Institution under IGA Model 1	<input type="checkbox"/> An Active NFE
<input type="checkbox"/> An exempt Beneficial Owner	<input type="checkbox"/> A Passive NFFE
<input type="checkbox"/> A territory Financial Institution	

Part E – Tax Information

Tax information and declarations continued

### Classification for CRS purposes

Section to be completed only if the account holder is a corporate entity.

#### Financial Institution (FI)

- Investment Entity with tax residence in non-participating jurisdiction and managed by another FI
- Other Investment Entity
- Financial Institution other than above Investment Entity (Depository institution, Custodial institution, Specific insurance company)
- Financial Institution Non Reporting according to your local jurisdiction legislation where you are resident

#### Non-Financial Entity (NFE)

- Active Non-Financial Entity. Corporation that is regularly traded or an affiliate of such corporation
- Active Non-Financial Entity – Government Entity or Central Bank
- Active Non-Financial Entity – International Organisation
- Active Non-Financial Entity other than above Active Non-Financial Entity classifications
- Passive Non-Financial Entity\*

\* Passive Non-Financial (Foreign) Entities as indicated under FATCA or CRS classification above

If the Entity is a Passive Non-Financial (Foreign) Entity or an Investment Entity with tax residence in non-participating jurisdiction and managed by another FI, please provide details of any Controlling Persons by completing the Controlling Person Self-Certification Form for FATCA and CRS section below. The term Controlling Persons is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force. If there are no natural person(s) who exercise control of the organisation, then the Controlling Person(s) will be the natural person(s) who hold the position of senior managing official in the organisation.

### Controlling Person Self-Certification Form for FATCA and CRS

#### Controlling Person Identification

If more than one controlling person, please provide the following information for each person on a separate sheet.

Title	Surname	Forename(s)
Place of birth		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"/>
Nationality	National identity number (where appropriate)	
Residential address		
		Postcode
Mailing address (if different)		
		Postcode

#### FATCA Declaration of U.S. Citizenship or U.S. Jurisdiction for Tax purposes\*

Please tick and complete as appropriate.

- I confirm that I am a U.S. citizen and/or a US tax payer and my U.S. federal Taxpayer Identifying Number (U.S. TIN) is as follows.

US TIN

OR

- I confirm that I am **not** a U.S. citizen or a US tax payer.

Part E – Tax Information

Tax information and declarations continued

**CRS Declaration of Tax Jurisdiction (please note you may choose more than one country)**

Please indicate all tax jurisdictions and associated Tax Identification Numbers.

Jurisdiction	Tax ID Number

Provision of a Tax ID number (TIN) is required unless the Jurisdiction does not issue a (TIN).

If you do not have a Tax identification number please explain why

**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 tick	Entity name
a. Controlling Person of a legal person – control by ownership	<input type="checkbox"/>	
b. Controlling Person of a legal person – control by other means	<input type="checkbox"/>	
c. Controlling Person of a legal person – senior managing official	<input type="checkbox"/>	
d. Controlling Person of a trust - settlor	<input type="checkbox"/>	
e. Controlling Person of a trust – trustee	<input type="checkbox"/>	
f. Controlling Person of a trust – protector	<input type="checkbox"/>	
g. Controlling Person of a trust – beneficiary	<input type="checkbox"/>	
h. Controlling Person of a trust – other	<input type="checkbox"/>	
i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>	
j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	<input type="checkbox"/>	
k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent	<input type="checkbox"/>	
l. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	<input type="checkbox"/>	
m. Controlling Person of a legal arrangement (non-trust) – other-equivalent	<input type="checkbox"/>	

**Declaration and Undertakings**

I/We declare that the information provided in this Self Certification Form is, to the best of my/our knowledge and belief, accurate and complete. I/We 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/We acknowledge that the information, data disclosed in this Self-Certification Form may be disclosed to HMRC or any other authorised delegates for tax purposes.

## Explanatory Notes – FATCA & CRS

The following explanatory notes are based on Tax Regulations as implemented in the UK. If you have any questions about your organisation's classification, please contact your tax adviser.

### Definitions common to FATCA and CRS

#### 1. Tax Regulations

The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information<sup>2</sup>.

#### 2. FATCA and CRS

- FATCA

FATCA regulations in sections 1471 to 1474 of the U.S. Internal Revenue Code and the Treasury regulations and official guidance issued there under, as amended from time to time. FATCA regulations have been adopted in the UK by The International Tax Compliance Regulations 2015.

- CRS

The OECD Common Reporting Standard (CRS) which has been adopted in the UK by The International Tax Compliance Regulations 2015.

#### 3. Non-profit Organisation

An entity that meets ALL of the following criteria:

- (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;
- (ii) it is exempt from income tax in its country of residence;
- (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the air market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

#### 4. Controlling Persons

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A "control ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

### Classifications under FATCA

#### 5. Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA<sup>2</sup>. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

#### 6. Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (a) any Financial Institution resident in the UK, but excluding any branches of such Financial Institution that are located outside the UK and (b) any UK branch of a Financial Institution not resident in the UK. For these purposes, "Partner Jurisdiction" means any jurisdiction that has in effect an agreement with the U.S. to facilitate the implementation of FATCA.

#### 7. Non-IGA jurisdiction

A non-IGA jurisdiction is one where there is no Model 1 or 2 Intergovernmental Agreement in place with the U.S. in respect of FATCA<sup>2</sup>.

#### 8. Non-participating Foreign Financial Institution (NPFFI)

The term "Non-participating Foreign Financial Institution" means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a United Kingdom Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-participating Financial Institution pursuant to a determination by IRS or HMRC that there is significant non-compliance with FATCA obligations.

**Explanatory notes (cont.)**

## 9. U.S. Territory

This term means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the U.S. Virgin Islands.

## 10. Exempt Beneficial Owner

The term “Exempt Beneficial Owner” means:

- (i) a UK Governmental Organisation;
- (ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by HMRC, or the IRS);
- (iii) a Central Bank; or
- (iv) a UK registered pension scheme, or non-UK pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.

## 11. Deemed Compliant Foreign Financial Institution

The term “Deemed Compliant Foreign Financial Institution” means:

- (i) those entities classified as such in Annex II of the UK IGA, which includes Non-profit Organisations<sup>3</sup> and Financial Institutions<sup>5</sup> with a Local Client Base, or
- (ii) entities which otherwise qualify as such under the FATCA Regulations.

## 12. Active Non-financial Foreign Entity (NFFE)

An Active NFFE is any Non-financial Foreign Entity<sup>14</sup> that meets one of the following criteria:

- (i) less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) the stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity<sup>15</sup> of an Entity the stock of which is traded on an established securities market;
- (iii) the NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (iv) the NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (v) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and 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 NFFE shall not qualify for this status if the NFFE 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. In these circumstances, the Entity will be a Passive NFFE<sup>13</sup>;
- (vi) the NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (vii) the NFFE 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;
- (viii) The NFFE 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<sup>15</sup> provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (ix) the Entity is a Non-profit organisation<sup>3</sup>;
- (x) the NFFE is an “Excepted NFFE” as described in relevant U.S. Treasury Regulations.

## 13. Passive Non-financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-financial Foreign Entity<sup>14</sup> that is not an Active NFFE<sup>12</sup>.

## 14. Non-financial Foreign Entity (NFFE)

The term “NFFE” means any non-U.S. Entity that is not treated as a Financial Institution<sup>5</sup>.

## 15. 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 director in direct ownership of more than 50 per cent of the vote or value in an entity.

## 16. Specified U.S. Person

The term “Specified U.S. Person” means a U.S. Person, other than:

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471 (e) (2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);

**Explanatory notes (cont.)**

- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584 (a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664 (c) of the U.S. Internal Revenue Code or that is described in section 4947 (a) (1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- (xii) a broker as defined in section 6045 (c) of the U.S. Internal Revenue Code.

**Classifications under CRS****17. Financial Institution**

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity<sup>23</sup>, or a Specified Insurance Company.

**18. Non-reporting Financial Institution**

The term “Non-reporting Financial Institution” means any Financial Institution which is:

- (i) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (ii) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (iii) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is included in the list of Non-reporting Financial Institutions provided to the European Commission by the UK;
- (iv) an Exempt Collective Investment Vehicle; or
- (v) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

**19. Related Entity**

An Entity is a “Related Entity” of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**20. Active Non-financial Entity (NFE)**

The term “Active NFE” means any NFE<sup>22</sup> that meets any of the following criteria:

- (i) 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;
- (ii) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity<sup>19</sup> of an Entity the stock of which is regularly traded on an established securities market;
- (iii) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (iv) 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. In these circumstances, the Entity will be a Passive NFE<sup>21</sup>;
- (v) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

**Explanatory notes (cont.)**

- (vi) 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;
- (vii) 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
- (viii) the Entity is a non-profit organisation<sup>3</sup>.

**21. Passive Non-financial Entity (PNFE)**

A Passive NFE is any Non-financial Entity<sup>22</sup> that is not an Active NFE, or an Investment Entity<sup>23</sup> that is not a Participating Jurisdiction<sup>24</sup> Financial Institution.

**22. Non-financial Entity (NFE)**

The term “NFE” means any Entity that is not a Financial Institution<sup>17</sup>.

**23. Investment Entity**

The term “Investment Entity” means any Entity:

- (i) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (a) 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;
  - (b) individual and collective portfolio management; or
  - (c) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (ii) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a) of the EU Directive on Administrative Co-operation 2014/107/EU.

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A (6) (a), or an Entity’s gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A (6) (b), if the Entity’s gross income attributable to the relevant activities equals or exceeds 50% of the Entity’s gross income during the shorter of:

- (a) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or
- (b) the period during which the Entity has been in existence.

The term “Investment Entity” does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D (8)(i) through (ii) of the EU Directive on Administrative Co-operation 2014/107/EU. This paragraph 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.

**24. Participating Jurisdiction**

The term “Participating Jurisdiction” means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard.

### Certification Guidelines

In order for you to complete the application process, we require any documentation you supply us with to be correctly certified. Below are some guidelines for you to follow when obtaining the relevant documentation to complete your application with us.

Certification of documentation must be completed by an “acceptable” certifier, from the following list;

- Embassy Official
- High Commission or Consulate
- Notary Public
- Certified Chartered Accountant
- Lawyer
- Regulated Financial Professional
- Justice of the Peace
- Official Government Agency
- Member of the Judiciary
- A medical professional registered with the General Medical Council (UK Customers only)
- A STEP member who also works for a regulated company

In order to be considered acceptable, all certified documents must include the following:

- Certifier’s name
- Certifier’s signature
- Date of certification (must be within 3 months from date of receipt)
- Professional membership number (if applicable)

The wording on the certification should include “*This is a true copy of the original [document] as witnessed by me*” and, where applicable, “*The photograph is a true likeness of the holder*”. Certification by retired professionals will not be accepted. Any documents provided in languages other than English will need to be translated by an independent translator.

### Selfie Process

As an alternative to having documents certified, Fundsmith allow customers to verify their identity by sending in a ‘selfie’ photo with themselves holding open the photo page of their passport, ID card or driving licence. This will have to meet the following criteria to be acceptable:

- The customer’s face should be clearly recognisable in the photo and the identity document (e.g., meet passport photo standards of photographing against a clear background, not wearing glasses etc.)
- A separate picture of the passport should be sent alongside the “selfie” showing the photo page. This must be clear and legible, and not be obstructed by fingers/thumbs covering key information.
- This should be accompanied by a valid proof of address document as detailed in the document list.