

Trust (non-charity) application

Investment manager/adviser firm name

Full name of trust

Existing account number(s) if applicable

Address

Postcode Country

Telephone number (If number is non-UK, state full dialling code and country)

Country of registration

Investment decision maker

Legal entity Identifier (LEI)

Number of trustees Number of beneficiaries Number of other controlling persons

Do you intend to invest in overseas securities? Yes No

Form W-8BEN-E (for non-US applicants) for investment in US securities Enclosed Previously supplied N/A

Form NR302 or NR303 for investment in Canadian securities Enclosed Previously supplied N/A

Type of trust

Absolute (simple) trust Discretionary trust

Nature of the Trust e.g. Will Trust, Bare Trust etc.

Other (please provide details)

Countries of taxation please list all countries of taxation for the trust below.

Country	Tax ID number*	Tax ID type
<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"/>

*If you do not have a Tax ID number for any of the countries listed, please explain why.

Private individual's (trustee/beneficiary/other controlling person) details

Trust name

Absolute trusts:

This form must be completed for **EACH** Trustee, Beneficiary or controlling person.

Discretionary trust beneficiaries:

We do not require beneficiary details at this stage, however if the trust is a discretionary trust and falls under the Passive Non-Financial Foreign Entity classification, we will require details of discretionary beneficiaries at the point that any withdrawals are made from this account directly to the beneficiary.

Discretionary trust trustees and other controlling persons

This form must be completed for **EACH** trustee or other controlling person of the trust.

Please copy and complete this sheet as many times as required.

Capacity

Trustee

Beneficiary

Other controlling person

Title

Full name

Permanent residential address

Postcode

Country

Telephone number

(If number is non-UK, state full dialling code and country)

Email address

Date of birth

Country of birth

Nationality

Country

NPI/NINO

Countries of residence for tax purposes – please list **ALL** relevant countries below

Country

Tax ID number*

Tax ID type (e.g. NINO, TIN, SSN)

*If you do not have a Tax ID number for any of the countries listed, please explain why.

I am

the person named above

a trustee signing on behalf of the person named above

Signature

Date

Private individual's (trustee/beneficiary/other controlling person) details

Trust name

Absolute trusts:

This form must be completed for **EACH** Trustee, Beneficiary or controlling person.

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Discretionary trust trustees and other controlling persons

This form must be completed for **EACH** trustee or other controlling person of the trust.

Please copy and complete this sheet as many times as required.

Capacity

Trustee

Beneficiary

Other controlling person

Title

Full name

Permanent residential address

Postcode

Country

Telephone number

(If number is non-UK, state full dialling code and country)

Email address

Date of birth

Country of birth

Nationality

Country

NPI/NINO

Countries of residence for tax purposes – please list **ALL** relevant countries below

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Signature

Date

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Trust name

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Discretionary trust trustees and other controlling persons

This form must be completed for **EACH** trustee or other controlling person of the trust.

Please copy and complete this sheet as many times as required.

Capacity Trustee Beneficiary Other controlling person

Title Full name

Permanent residential address

Postcode Country

Telephone number (If number is non-UK, state full dialling code and country)

Email address

Date of birth Country of birth

Nationality	
Country	NPI/NINO
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Countries of residence for tax purposes – please list **ALL** relevant countries below

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

*If you do not have a Tax ID number for any of the countries listed, please explain why.

I am the person named above a trustee signing on behalf of the person named above

Signature Date

Private individual's (trustee/beneficiary/other controlling person) details

Trust name

Absolute trusts:

This form must be completed for **EACH** Trustee, Beneficiary or controlling person.

Discretionary trust beneficiaries:

We do not require beneficiary details at this stage, however if the trust is a discretionary trust and falls under the Passive Non-Financial Foreign Entity classification, we will require details of discretionary beneficiaries at the point that any withdrawals are made from this account directly to the beneficiary.

Discretionary trust trustees and other controlling persons

This form must be completed for **EACH** trustee or other controlling person of the trust.

Please copy and complete this sheet as many times as required.

Capacity Trustee Beneficiary Other controlling person

Title Full name

Permanent residential address

Postcode Country

Telephone number (If number is non-UK, state full dialling code and country)

Email address

Date of birth Country of birth

Nationality

Country

NPI/NINO

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

Countries of residence for tax purposes – please list **ALL** relevant countries below

Country

Tax ID number*

Tax ID type (e.g. NINO, TIN, SSN)

<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"/>

*If you do not have a Tax ID number for any of the countries listed, please explain why.

I am the person named above a trustee signing on behalf of the person named above

Signature

Date

Corporate trustee details (if any)

The following details must be provided for the corporate trustee.

Full name of corporate trustee	<input type="text"/>		
Registered address	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	Country	<input type="text"/>
Operating address (if different from above)	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	Country	<input type="text"/>
Telephone number	<input type="text"/> <small>(If number is non-UK, state full dialling code and country)</small>		
Company registration number	<input type="text"/>		
Company registration/incorporation	<input type="text"/>		

Entity details (beneficiary or other controlling person)

The following details must be provided for **EACH** entity (excluding corporate trustees). Please copy and complete this sheet as many times as required.

Full name of entity	<input type="text"/>		
Registered address	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	Country	<input type="text"/>
Telephone number	<input type="text"/> <small>(If number is non-UK, state full dialling code and country)</small>		
Company registration/incorporation	<input type="text"/>		

Countries of residence for tax purposes – please list **ALL** relevant countries below

Country	Tax ID number*	Tax ID type (e.g. UTR, TIN)
<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"/>

*If you do not have a Tax ID number for any of the countries listed, please explain why.

Automatic Exchange of Information regulations

As a Financial Institution, AJ Bell Securities Limited is subject to UK regulations regarding international tax compliance, most notably in relation to the US Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard (CRS).

A trust is considered an 'entity' under these regulations and different types of entity are classified in different ways. An account provider must identify an entity's classification when the account is first opened, and in some cases may be required to report details of accounts to Her Majesty's Revenue & Customs (HMRC) where they are held, or controlled, by certain persons outside the UK. This will depend on the entity classification that you provide in this application.

Entity classification

Please tick the classification that applies to you. If your trust does not fall under one of these and you know the classification, please enter it in the section marked 'Other'. If you do not know how your trust should be classified, or you require further information about the regulations, details can be found at <https://www.gov.uk/guidance/automatic-exchange-of-information-introduction>.

Participating Financial Institution

Financial institution with a GIIN (please provide GIIN)

I confirm that the company or partnership named on page 1 **is** responsible for **ALL** FATCA and CRS reporting.

GIIN

Managed Investment Entity (see Appendix 1 for definition)

Please tick **ONE** of the options below to confirm that the GIIN holder is responsible for **ALL** FATCA and CRS reporting.

Please provide the name of the reporting financial institution and their GIIN

Trustee-Documented Trust

A corporate body (such as a trust management company) has been appointed as a corporate trustee. The corporate body is a reporting financial institution and undertakes responsibility for all due diligence and reporting requirements on behalf of the trust.

Owner-Documented Foreign Financial Institution

The trust has appointed a Designated Withholding Agent that takes responsibility for all due diligence and reporting requirements on behalf of the trust. (AJ Bell Securities Limited will not act as Designated Withholding Agent.)

Sponsored Investment Entity

The trust has entered into a contractual arrangement with a sponsoring entity for its due diligence and reporting responsibilities.

Sponsored Closely Held Investment Entity

The trust has entered into a contractual arrangement with a sponsoring entity for its due diligence and reporting responsibilities. The sponsored vehicle has 20 or fewer individuals that own its debt and equity interests.

GIIN holder

GIIN

Non-Participating Jurisdictions

Investment Entity resident in a non-participating jurisdiction (further information can be obtained from the link above)

I understand that you will treat the trust as a Non Participating financial institution for FATCA and a Passive NFFE for CRS. The entity details will be included in our return to HMRC for FATCA who may pass the details to the US tax authorities.

If any trustees, beneficiaries or other controlling persons are tax residents in reportable countries, the account may be included in our annual return to HMRC, who may pass the details to other relevant tax authorities.

Non-Financial Foreign Entity (NFFE)

Active Non-Financial Foreign Entity (Active NFFE) with more than 50% of gross income for the preceding calendar year (or other appropriate reporting period) coming from business or trading revenue rather than passive sources of income and more than 50% of the assets held during the preceding calendar year (or other appropriate reporting period) are held for the purposes of producing business or trading revenue and not for the production of passive income.

'Other' Active Non-Financial Foreign Entity
(See Appendix 2 for types and state the number that applies to you.)

Passive Non-Financial Foreign Entity (Passive NFFE)

The trust does not meet the definition of a Financial Institution or an Active NFFE and will be by default a Passive NFFE.

I understand that, if any controlling persons of a Passive NFFE are US citizens or tax residents in reportable countries, the account may be included in our annual return to HMRC, who may pass the details to other relevant tax authorities.

Other

US Entity (please provide TIN)

TIN

Other (please state which type)

Type

Is the trust named on page 1 responsible for **ALL** FATCA and CRS reporting?

Yes

No

Trust declaration

The information provided in this application and in any other supporting documentation is, to the best of my knowledge and belief, correct, complete and not misleading.

I confirm that I am authorised to sign on behalf of the trust named on page 1.

I am aware that you may be obliged to share this information with UK tax authorities, who may pass it on to other relevant tax authorities.

The trust named on page 1 undertakes to notify the investment manager / adviser firm of any changes to the information provided on this form without delay.

If the trust is a discretionary trust and falls under the Passive Non-Financial Foreign Entity classification, we agree to provide details of discretionary beneficiaries at the point that any withdrawals are made from this account directly to the beneficiary.

Print name

Capacity

Signature

Date

Investment manager/adviser firm declaration

The information provided in this application and in any other supporting documentation is, to the best of my knowledge and belief, correct, complete and not misleading.

I confirm that I am in possession of the original self-certification and any supporting documents. Where there have been any indications of reportable data, these documents (or certified copies) have been provided to AJ Bell Securities Limited.

I confirm that self-certification has been made on behalf of the trust named on page 1.

I confirm that I will notify you of any changes to the information provided on this form without delay.

If the trust is a discretionary trust and falls under the Passive Non-Financial Foreign Entity classification, we agree to provide details of discretionary beneficiaries at the point that any withdrawals are made from this account directly to the beneficiary.

We have undertaken a suitability assessment and the trust named in this form can /cannot be classed as a suitable investor in Complex Financial Instruments.

Name of contact for this application

Name of authorising manager (1)

Signature Date

Name of authorising manager (2) if required

Signature Date

Appendix 1: Managed Investment Entity

The following definition has been copied from HMRC's Automatic Exchange of Financial Account Information Guidance Notes dated 14 September 2015.

An entity will be an investment entity if it is investing on its own account, is managed by a financial institution AND meets the Financial Assets test as described below.

An entity is managed by a financial institution if that financial institution performs, either directly or through another service provider, any of the following activities on behalf of the entity:

- i) trading in
 - money market instruments (cheques, bills, certificates of deposit, derivatives, etc),
 - foreign exchange,
 - exchange, interest rate and index instruments;
 - transferable securities; or
 - commodity futures;
- ii) individual and collective portfolio management;
- iii) otherwise, investing, administering or managing funds or money on behalf of other persons. An entity will be regarded as primarily conducting these activities as a business if its gross income from conducting these activities is at least 50% of its total gross income during the shorter of:
 - the three-year period ending on 31 December in the year preceding that in which its status as an investment entity is to be determined; or
 - the period in which the entity has been in existence.

An entity is not regarded as managed by a financial institution if that financial institution does not have discretionary authority to manage the entity's assets either in whole or in part.

An entity may be managed by a mix of other entities and individuals. If one of the entities so involved in the management of the entity is a financial institution within the meaning of the agreements then the entity meets the requirements for being managed by a financial institution.

An entity meets the Financial Assets test if its gross income is primarily attributable to investing, reinvesting or trading in Financial Assets. This is a similar test to that above requiring that at least 50% of its income is attributable to investing, reinvesting or trading in Financial Assets in the shorter of: the three year period ending on 31 December in the year preceding that in which its status as an investment entity is to be determined; or the period in which the entity has been in existence.

Appendix 2: Active Non-Financial Foreign Entity

For the purposes of this form, an 'Other' Active NFFE is defined as any NFFE that meets ONE of the following criteria (copied from HMRC's Automatic Exchange of Financial Account Information Guidance Notes dated 14 September 2015).

1. The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity, the stock of which is traded on an established securities market.
2. The NFFE is organised in a US Territory and all of the owners of the payee are bona fide residents of that US Territory.
3. The NFFE is a non-US Government, a political subdivision of such non-US Government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such non-US Government or a political subdivision thereof, a government of a US Territory, an international organisation, a non-US central bank of issue, or an entity wholly owned by one or more of the foregoing.
4. 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. However, the entity will not qualify as a NFFE if it 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.
5. 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 organisation of the NFFE.
6. 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.
7. 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, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.
8. The NFFE is an 'Excepted NFFE' (excluding Director Reporting NFFEs and sponsored Direct Reporting NFFEs) as described in relevant US Treasury Regulations.
9. The NFFE meets all of the following requirements:
 - 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;
 - It is exempt from Income Tax in its country of residence;
 - It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - 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 fair market value of property which the entity has purchased; and
 - 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.