REGENTS PARK SECURITIES

Individual Tax Residency Self-Certification Form

Instructions for completing this form

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (CRS) require Regents Park Securities to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction. You can find further information at the OECD automatic exchange of information portal.

In general, you will find that tax residence is the country / jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country / jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form, and you may also need to fill in an IRS W-9 form.

If your tax residence (or the account holder's, if you are completing the form on their behalf) is located outside the United Kingdom, we may be legally obliged to pass information on this form and other financial information with respect to your financial accounts to HM Revenue & Customs and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms, such as an account holder and other terms, in the Appendix at the end of this form.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

For joint or multiple account holders, please use a separate form for each individual.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, please complete an *Entity tax residency self-certification form*. Similarly, if you are a controlling person of an entity, please complete a *Controlling person tax residency self-certification form*.

If you are completing this form on behalf of someone else

Please tell us in what capacity you are signing in Part 3. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney. A legal guardian should complete the form on behalf of an account holder who is a minor.

As a financial institution, Regents Park Securities is not authorised to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. Further information is available on the OECD automatic exchange of information portal.

Part 2 – Country / Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number ("TIN")

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country / jurisdiction indicated. Countries / jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country / jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is tax resident in more than three countries / jurisdictions, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A – The country / jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number *(please explain why you are unable to obtain a TIN in the explanation table below if you have selected this reason)*.

Reason C – No TIN is required. (*Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction*).

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the *CRS*), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

If you have any questions then please contact your tax adviser or domestic tax authority.

"Account Holder" The term "Account Holder" means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example, in the case of a parent / child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

"Controlling Person" This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the

"Controlling person tax residency self-certification" form should be completed instead of this form.

"Entity" The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

"Financial Account" A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

"Participating Jurisdiction" A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

"Reportable Account" The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

"Reportable Jurisdiction" A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

"Reportable Person" A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

"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. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

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, a social security / insurance number, citizen / personal identification / service code / number, and resident registration number.