

Business Account Form

Section 1a: Account details

Name of Business ("the Business")

The Business is a (please tick)

Corporate

Sole Trader

Other, please specify _____

Business activity

Company registration number (where applicable)

Tax identification: Corporate / Charity Number / PPS number (where applicable)

Name of beneficial owner of account funds (if different from above)

Section 1b: Business contact details

Registered address

Correspondence address (if different from registered address)

Email address

Website

Telephone

Contact name within Business

Section 1c: Financial Instruments traded

Please state which of the following describes the activity that you intend to undertake with Investec (please tick)

The Business will be dealing:

Spot, Forward (Article 10 Exempt)*

The Business may be dealing:

FX Swaps or Options, Interest Rate Hedging, Commodity Hedging and Forwards (Non- Article 10 Exempt)**

(If you tick the second box you will need to supply us with an LEI code)

Legal Entity Identification (LEI) code** _____

*There is an exemption from the scope of MiFID II where a non-financial counterparty is trading FX forwards purely for hedging purposes.

**Under MiFID II you are not permitted to trade without a Legal Entity Identifier (LEI) code however if you are only intending to trade Article 10 exempt forwards we will not require an LEI code.

Please indicate which category you believe you fall into (for more information please see additional information sheet).

Section 2: Authorisation requirements for Treasury Transactions

Please state the number of Authorised Signatories required to authorise Treasury Transactions.

Any one

Any two

All

Other, please specify _____

Please specify other restrictions. Use a separate sheet if necessary. If no instruction restrictions are specified, Investec may, at its sole discretion, accept and act on the instructions or purported instructions of any of the Authorised Signatories however given or originated including by fax, telephone or email used by Investec from time to time. Investec may also at its sole discretion require at any time instructions from all Authorised Signatories.

Section 3: Directors and Authorised Signatories

You must be a Director, Secretary or an Authorised Signatory (together the "Authorised Signatories") of the Business to sign this form. By signing and submitting this form, you, acting for and on behalf of the Business, confirm that you have the authority to act for and on behalf of, and to bind, the Business in all matters and dealings with Investec, including the matters addressed in this form, and Investec is entitled to rely and act upon this confirmation without seeking further evidence from you on the extent of, or any limitations to, this authority.

Please note, we need to record information for two Directors and two Authorised Signatories. Details of this can be found on page 6 of this form.

Director 1

Name _____ Date of birth _____

Residential address _____

Signature _____

Authorised Signatory

Director 2

Name _____ Date of birth _____

Residential address _____

Signature _____

Authorised Signatory

Please use an extra sheet if the Directors exceed 2.

Authorised Signatory 1

Name _____ Date of birth _____

Residential address _____

Signature _____

Authorised Signatory 2

Name _____ Date of birth _____

Residential address _____

Signature _____

Please use an extra sheet if the Authorised Signatories exceed 2.

Section 4: Online access

(a) Does the Business require online access? Yes No

(b) If yes, please complete the details below for any authorised person named in Section 3 who requires access to the Business account online.

If the Business requires online access, please specify the type of user the Business wishes to appoint. Online access allows the Super User and the Authorised User to view and print statements, export to excel, and to view and confirm open FX transactions*. A Super User has the additional functionality of being able to set up other Standard Users within the Business. The Business must appoint at least one Super User. Standard Users can view and print statements, and export to excel only.

Investec offers the facility to confirm foreign exchange transactions online*. In this case it is possible, for any one Super User or Authorised User to confirm foreign exchange transactions on behalf of the Business, in accordance with the completed account opening mandate, through www.investeconline.ie. Full details of Investec's online usage policy and user access functions are available at www.investec.ie/OnlineUsagePolicy and the Business hereby acknowledges and certifies that the Business has read and understood Investec's Online Usage Policy.

*if this functionality is specifically enabled for the Business.

Please note, at least one Super User must be appointed by the Business. An email address is required for each person who would like online access.

Director 1

Name _____ Email _____ (required)

User access

Please tick one of the following: Super User OR Authorised User

Director 2

Name _____ Email _____ (required)

User access

Please tick one of the following: Super User OR Authorised User

Authorised Signatory 1

Name _____ Email _____ (required)

User access

Please tick one of the following: Super User OR Authorised User

Authorised Signatory 2

Name _____ Email _____ (required)

User access

Please tick one of the following: Super User OR Authorised User

Section 5: Anti-money laundering

In order to comply with our obligations under the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 as amended, we are legally required to verify your identity. Identification requirements are detailed in Provision 39 of our General Terms and Conditions and for incorporated companies are included on page 7 of this form. It may, in some cases, be necessary for us to procure additional documentation and / or verification from you in order to open your Account.

Section 6: Direct marketing

We would like to use your details to keep in touch by sending information which we believe is relevant and useful to you.

This information may include market news and insights alongside marketing updates and exclusive event invites.

If you do not wish to receive such communications please tick the box provided.

Section 7: Provision of Information

(a) Markets in Financial Instruments Directive (MiFID II)

MiFID II and certain other laws and regulations permit us to provide information to you by means of a website with your consent.

Do you consent to receiving MiFID II info via our website?

(b) Packaged Retail and Insurance-Based Investment Products (PRIIPS)

PRIIPs and certain other laws and regulations permit Investec to provide a Key Information Document (KID) using our website provided you choose to receive the document(s) via our website as opposed to in hard copy.

Do you wish to receive KID via our website? (Y/N)

If you do not wish to receive this information via our website, we will send via paper format and you should note that this could result in significant number of documents and a large volume of paper being posted.

Section 8: Financial Services Compensation Scheme information

Your eligible deposits with Investec Bank plc are protected up to a total of £85,000 by the Financial Services Compensation Scheme, the UK's deposit guarantee scheme. This limit is applied to the total of any deposits you have with Investec Bank plc.

Section 9: FATCA - Background

The Foreign Account Tax Compliance Act (FATCA) was signed into US law on 18 March 2010. Its aim is to prevent US taxpayers from using accounts held outside of the US to evade taxes. On 21 December 2012, Ireland and the United States signed an intergovernmental agreement regarding FATCA. Under that agreement, Ireland agreed to pass laws requiring financial institutions to report annually to the Irish Revenue Authorities on specified accounts held in Ireland by US persons.

FATCA introduces new requirements for withholding, reporting and account due diligence by financial institutions. Investec Bank plc has made a commitment to being fully FATCA compliant in all countries it operates. As such, Investec Bank plc will report the necessary information to the IRS or local tax authority on all accounts held by US persons. Additionally, Investec Bank plc may also need to report information about customers who do not provide the required information to us.

Questions – Information required under FATCA - mandatory

The following information will be used to ensure the correct classification of account holders for FATCA purposes;

1) Are any of the Directors a resident of the United States of America for tax purposes?

Yes

No

2) Are any of the Directors a citizen of the United States of America?

Yes

No

If the answer to either of the above questions is 'Yes', you must provide us with a completed W-9 Form in respect of each applicable Director. If these circumstances change you must inform Investec Bank plc (Irish Branch) immediately.

Section 10: Standard Settlement Instructions

Please complete your Standard Settlement Instructions below. Please ensure to advise Investec immediately in writing if these details should change in the future. By completing this section, we hereby confirm that these details are correct, to our knowledge. We are aware that Investec cannot accept any responsibility in the event that this form has been incorrectly completed.

Your account details

Account name _____

Bank name / address _____

Account number _____ Sort code _____

BIC code _____ IBAN _____

Reference _____ Currency _____

Third party account details

Accounts not in your name to which you wish to make transfers.

Account 1

Account name _____

Bank name / address _____

Account number _____ Sort code _____

BIC code _____ IBAN _____

Reference _____ Currency _____

Account 2

Account name _____

Bank name / address _____

Account number _____ Sort code _____

BIC code _____ IBAN _____

Reference _____ Currency _____

Account 3

Account name _____

Bank name / address _____

Account number _____ Sort code _____

BIC code _____ IBAN _____

Reference _____ Currency _____

Section 11: Mandate

We request and authorise you on behalf of the Business, to act on instructions given in accordance with the following resolutions of the Business passed at a meeting held on _____, 20____ and we hereby certify that these resolutions are correctly set out below.

1. That Investec be, and is hereby, requested and authorised to enter into Treasury Transactions with the Business, provided that Investec receives instructions to do so and those instructions are given to it in accordance with the signing instructions in the Mandate.
2. That all Treasury Transactions of the Business with Investec shall be operated in accordance with the terms of this Mandate and the Terms of Business and General Terms and Conditions.
3. That the General Terms and Conditions and Terms of Business were presented to the Authorised Signatories of the Business and considered by them before being approved as binding on the Business and that defined terms used in this Mandate have the meanings given to them in the General Terms and Conditions, and the Terms of Business. We further acknowledge receipt of the Information Sheet and Exclusion List, which explain how the Financial Services Compensation Scheme works.
4. That Investec is authorised and entitled but not obliged to rely upon and act in accordance with any communication which may from time to time be, or purport to be, given by telephone, facsimile or email on the Business' behalf in accordance with the Mandate, the General Terms and Conditions, without enquiry on Investec's part as to the authority or identity of the person making or purporting to make such communication.
5. That these resolutions shall remain in force and shall constitute the Business' Mandate to Investec until revoked by notice in writing to Investec signed by the Authorised Signatories.
6. That Investec be assisted in the discharge of its anti-money laundering obligations by the Business providing such documents as requested by Investec, from time to time and set out in the General Terms and Conditions, and / or the Terms of Business.
7. That the Business shall indemnify Investec against all losses, claims, actions, proceedings, demands, costs, expenses (including legal fees) and any liability thereon incurred or sustained by Investec as a consequence of acting in accordance with any such communication or of any such communication originating from the Business not being actually received by or delivered to Investec or any such communication purporting to originate from the Business being made or delivered fraudulently or otherwise without authority.
8. That Investec be, and it is hereby, authorised to provide any entity purporting to be the Business's auditors for the time being and from time to time with such information as such entity may request from time to time concerning any transactions or business of the Business with Investec, until notice in writing to the contrary is received by Investec, signed in accordance with this Mandate.
9. That the Business acknowledges that nothing in the agreements between Investec and the Business shall be capable of being constituted as an implied agreement restricting or nullifying any charge, pledge, lien, right of set off or other right Investec may have existing or implied by law or otherwise.
10. That this Mandate having been notified to Investec shall replace any previous mandate and remain in force until revoked, varied or supplemented by new instructions given in conjunction with a decision of the Authorised Signatories of the Business advised to Investec in the form of a certified resolution of the relevant meeting.
11. That in this Mandate the expression "Treasury Transaction" means and includes:
 - 11.1. any deposit transaction, including a fixed deposit, a call deposit, a notice deposit, or commercial paper;
 - 11.2. any foreign exchange contract between Investec and the Business including any currency swap, currency option, spot and forward foreign exchange contract and any other contract as is similar to or derived from any of the foregoing;
 - 11.3. any interest rate contract between the Business and Investec including any interest rate swap, interest rate option, forward rate agreement, cap, collar, floor and any other contract as is similar to or derived from any of the foregoing; and
 - 11.4. such other transactions effected, or entered into with the Business as may be covered by the Terms and Conditions.
12. That all confirmations of Treasury Transactions entered into pursuant to this Mandate which are capable of comprising:
 - 12.1. "Transactions", as defined in the Master Agreement (Multicurrency Cross-Border) published by the International Swaps and Derivatives Association Inc. ("ISDA"); and
 - 12.2. "Financial contracts" as defined in the Netting of Financial Contracts Act, 1995 as amended shall (notwithstanding anything to the contrary in any confirmation) supplement, form a part of, and be subject to an agreement in the form of the ISDA as if we had executed an agreement in such form, except for the election of Irish law as the governing law; and Euro as the currency.
13. That the Business will advise Investec in writing signed by two Authorised Signatories as soon as any changes that may take place from time to time to the Authorised Signatories and that Investec shall be entitled to act upon the information so given.
14. Intermediary Access: that if the Business opened its Corporate Treasury Account with Investec through an intermediary appointed by Investec, the Business acknowledges that the intermediary will be able to view the Treasury Transactions that the Business has entered.
15. Please note that we may execute your order outside a regulated market*, Multilateral Trading Facility**or Organised Trading Facility***.

* 'regulated market' means a multilateral system operated and/or managed by a market operator, which brings together or facilitates the bringing together of multiple third-party buying and selling interests in financial instruments – in the system and in accordance with its non-discretionary rules – in a way that results in a contract, in respect of the financial instruments admitted to trading under its rules and/or systems, and which is authorised and functions regularly and in accordance with Title III of MiFID II;

** 'multilateral trading facility' or 'MTF' means a multilateral system, operated by an investment firm or a market operator, which brings together multiple third-party buying and selling interests in financial instruments – in the system and in accordance with non-discretionary rules – in a way that results in a contract in accordance with Title II of MiFID II ;

*** 'organised trading facility' or 'OTF' means a multilateral system which is not a regulated market or an MTF and in which multiple third-party buying and selling interests in bonds, structured finance products, emission allowances or derivatives are able to interact in the system in a way that results in a contract in accordance with Title II of MiFID II.

Signed as an accurate record of the proceedings of the meeting.

If the Business is a company, this mandate should be signed by a Director and a Director / Secretary. If the Business is a Sole Trader, please sign where indicated.

Signature _____ Date _____ Director

Signature _____ Date _____ Director / Secretary

Signature _____ Date _____ Sole Trader

Documentation to be provided to identify the company

We are required by the Criminal Justice (Money Laundering & Terrorist Financing) Act, 2010 as amended to verify the identity of any entity opening an account with us.

The enclosed document outlines the AML requirements for **incorporated companies only**. For charities, Sole Traders or any other entity type, please consult S.39 of our Terms and Conditions or call us at 1800 466 466 or email deposits@investec.ie.

Who needs to send personal ID documents?

This is required for two Directors and two Authorised Signatories (if different from the two Directors) and any 20% or greater beneficial owner of the company.

1. Documentation to identify the Individual within the company (i.e. Directors, Shareholders and Authorised Signatories):

Please ensure that your Business Account Form is returned with one form of identification from List A and two forms of identification from List B. It is not mandatory to send identification from List C.

2. Documentation to be provided to identify the company

Note: If your company is incorporated in the Republic of Ireland, we will obtain the below mentioned documentation from the Companies Registration Office on your behalf. If your company is not incorporated in the Republic of Ireland we will require receipt of the below mentioned documentation. On occasion we may require additional documentation which we will discuss with you.

- Original / certified copy of Certificate of Incorporation
- Original / certified Copy of Memorandum and Articles of Association
- Copy of most recent audited financial statements
- List of Directors including address, date of birth and occupation

Account opening checklist

- Mandate confirming those authorised to open and operate the account signed by at least two Directors
- List of Authorised Signatories provided (within mandate or on extra sheet)
- Verification of identity and address for at least two Directors and two Authorised Signatories (if different)
- Beneficial owners - List of names and addresses of all shareholders with holdings > / = 10%
- Beneficial owners - Verification of identity and address required (as set out above) of all shareholders > / = 20%

List A: 1 x Form of photo identification

(Certified* documents. No originals required)

- Certified copy of valid passport
- or
- Certified copy of current drivers licence

List B: 2 x Forms of address identification⁺

(Original or certified* documents)

- Utility bill e.g. electricity / gas / phone bill**
- Bank / credit union / building society statement**
- Current Local Authority Document
- e.g. refuse collection / water charges bill**
- Current Balancing Statement from Revenue Commissioners***
- Revenue Commissioners C2 Tax Credit***
- Current household / motor insurance documents (policy document only)***
- Most recent Notice of Determination for Tax Credit
- Social Insurance Documents

List C: 1 x Verification of PPS number

- Copy of document issued by Revenue Commissioners
- or
- Copy of document issued by Dept of Social & Family Affairs
- or
- Copy of European Health Insurance Card
- or
- Copy of Social Services Card

Note: If a 20% beneficial owner of the company is another company or other legal entity, full Anti-Money Laundering documentation for that entity will also be required. Money Laundering checks will need to continue down through the chain of ownership on all individuals or entities, until a point is reached where we have identified all 20% beneficial owners.

⁺ Please note, for Accounts opened through an Intermediary or in person, one document from List B is sufficient.

* Certification should be carried out by a bank/building society or other regulated financial institution, Notary Public, Solicitor, Accountant, Garda/Police Officer, Embassy Official or Commissioner for Oaths. The actual copy of the document should be stamped by the firm/person, whose name and qualification should be clearly evidenced. The certification should include wording similar to the following "I certify that this copy is a true copy of the original (passport)" with the date clearly marked. The certifier should be a person of reputable standing who is independent of the Accountholder.

** These documents must be dated within the last 6 months.

*** These documents must be dated within the last 12 months.

**PLEASE READ AND RETAIN THE FSCS INFORMATION SHEET AND EXCLUSION LIST PROVIDED OVERLEAF.
THIS IS NOT TO BE RETURNED TO THE BANK.**

Information sheet

Basic information about the protection of your eligible deposits

Eligible deposits in Investec Bank plc are protected by:	The Financial Services Compensation Scheme ("FSCS") ¹
Limit of protection:	£85,000 per depositor per bank / building society / credit union ²
If you have more eligible deposits at the same bank / building society / credit union:	All your eligible deposits at the same bank / building society / credit union are "aggregated" and the total is subject to the limit of £85,000. ²
If you have a joint account with other person(s):	The limit of £85,000 applies to each depositor separately. ³
Reimbursement period in case of bank, building society or credit union's failure:	20 working days ⁴
Currency of reimbursement:	Euro (EUR)
To contact Investec Bank plc for enquiries relating to your account:	Investec Bank plc (Irish Branch) The Harcourt Building Harcourt Street Dublin 2 Tel: 1800 466 466
To contact the FSCS for further information on compensation:	Financial Services Compensation Scheme 10th Floor Beaufort House 15 St Botolph Street London EC3A 7QU Tel: +44 800 678 1100 Email: ICT@fscs.org.uk
More information:	http://www.fscs.org.uk

Additional Information

1 Scheme responsible for the protection of your eligible deposit

Your eligible deposit is covered by a statutory Deposit Guarantee Scheme. If insolvency of your bank, building society or credit union should occur, your eligible deposits would be repaid up to £85,000 by the Deposit Guarantee Scheme.

2 General limit of protection

If a covered deposit is unavailable because a bank, building society or credit union is unable to meet its financial obligations, depositors are repaid by a Deposit Guarantee Scheme. This repayment covers at maximum £85,000 per bank, building society or credit union. This means that all eligible deposits at the same bank, building society or credit union are added up in order to determine the coverage level. If, for instance a depositor holds a savings account with £80,000 and a current account with £20,000, he or she will only be repaid £85,000.

In some cases eligible deposits which are categorised as “temporary high balances” are protected above £85,000 for six months after the amount has been credited or from the moment when such eligible deposits become legally transferable. These are eligible deposits connected with certain events including:

- (a) certain transactions relating to the depositor’s current or prospective only or main residence or dwelling;
- (b) a death, or the depositor’s marriage or civil partnership, divorce, retirement, dismissal, redundancy or invalidity;
- (c) the payment to the depositor of insurance benefits or compensation for criminal injuries or wrongful conviction.

More information can be obtained under <http://www.fscs.org.uk>

3 Limit of protection for joint accounts

In case of joint accounts, the limit of £85,000 applies to each depositor.

However, eligible deposits in an account to which two or more persons are entitled as members of a business partnership, association or grouping of a similar nature, without legal personality, are aggregated and treated as if made by a single depositor for the purpose of calculating the limit of £85,000.

4 Reimbursement

The responsible Deposit Guarantee Scheme is the Financial Services Compensation Scheme, 10th Floor Beaufort House, 15 St Botolph Street, London, EC3A 7QU, Tel: +44 (0)800 678 1100 or +44 (0)20 7741 4100, Email: ICT@fscs.org.uk. It will repay your eligible deposits (up to £85,000) within 20 working days until 31 December 2018; within 15 working days from 1 January 2019 until 31 December 2020; within 10 working days from 1 January 2021 to 31 December 2023; and within 7 working days from 1 January 2024 onwards, save where specific exceptions apply.

Where the FSCS cannot make the repayable amount available within 7 working days, it will, from 1 June 2016 until 31 December 2023, ensure that you have access to an appropriate amount of your covered deposits to cover the cost of living (in the case of a depositor which is an individual) or to cover necessary business expenses (in the case of a depositor which is not an individual or a large company) within 5 working days of a request. Again, there are specific exceptions to this obligation.

In the case of a depositor which is a large company, where the FSCS cannot make the repayable amount available within 7 working days, it will, from 3 July 2015 until 1 December 2016, ensure that you have access to your covered deposits within fifteen working days of a request containing sufficient information to enable it to make a payment, save where specific exceptions apply.

In the case of a depositor which is a small local authority, where the FSCS cannot make the repayable amount available within 7 working days, it will, from 3 July 2015 until 1 December 2016, ensure that you have access to your covered deposits within fifteen working days of a request containing sufficient information to enable it to make a payment, save where specific exceptions apply.

If you have not been repaid within these deadlines, you should contact the Deposit Guarantee Scheme since the time to claim reimbursement may be barred after a certain time limit. Further information can be obtained under <http://www.fscs.org.uk>.

5 Other important information

In general, all retail depositors and businesses are covered by Deposit Guarantee Schemes. Exceptions for certain deposits are stated on the website of the responsible Deposit Guarantee Scheme. Your bank, building society or credit union will also inform you of any exclusions from protection which may apply. If deposits are eligible, the bank, building society or credit union shall also confirm this on the statement of account.

6 The Article 10 Exemption

The Article 10 Exemption means that clients who trade in FX forwards with Investec will be exempted from the scope of MiFID II Regulations once the trades in FX forwards meet the criteria as set out in Article 10(1)(b) of Commission Delegated Regulation (EU) 2017/565 of 2016 (See below)

Are my FX Forwards in scope for MiFID II?

Where a client is not a Financial Counterparty and is trading FX forwards with the following characteristics;

1. Physically settled,
2. Entered into in order to facilitate payment for identifiable goods, services or direct investment, and;
3. Not traded on a trading venue.

The activity is considered to be for means of payment. Trades that meet the criteria to be considered “means of payment” transactions and are not considered MiFID II financial instruments and are therefore outside of the scope of MiFID II and EMIR.

European Markets Infrastructure Regulation (EMIR)

• The definition of an FX forward under EMIR is tied to the MiFID II definition. This means that from 3 January 2018, FX Forwards that meet the criteria to qualify from the Article 10 exemption from MiFID II will also be exempt from EMIR reporting obligations.

If your FX forwards are exempt under Article 10, please make sure you have ticked the correct box in section 1c.

Exclusions list

A deposit is excluded from protection if:

- 1 The holder and any beneficial owner of the deposit have never been identified in accordance with money laundering requirements. For further information, contact your bank, building society or credit union.
- 2 The deposit arises out of transactions in connection with which there has been a criminal conviction for money laundering.
- 3 It is a deposit made by a depositor which is one of the following:
 - credit institution
 - financial institution
 - investment firm
 - insurance undertaking
 - reinsurance undertaking
 - collective investment undertaking
 - pension or retirement fund¹
 - public authority, other than a small local authority.

For further information about exclusions, refer to the FSCS website at www.FSCS.org.uk

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1. Deposits by personal pension schemes, stakeholder pension schemes and occupational pension schemes of micro, small and medium sized enterprises are not excluded.
 2. Listed in Section C of Annex 1 of Directive 2014/65/EU.
 3. Under the Companies Act 1985 or Companies Act 2006.

Tax Compliance - Self Certification for Entities

Explanatory Notes & Instructions for the purposes of FATCA and the Common Reporting Standard (CRS)

Introduction

1. These explanatory notes are no substitute for reading and understanding the certification requirements of the US Foreign Account Tax Compliance Act (FATCA) or the corresponding Intergovernmental Agreement (IGA).
2. Investec Bank plc will operate under Irish regulations. The certification of the account holder, however, should reflect the regulations in operation in their own jurisdiction.

Completion of the Form

3. All entities should complete Sections A, B and C of the form and, depending on your answers, either Section E or the Annex may need to be completed.
4. If you have indicated that you are tax resident in Jersey, Guernsey, the Isle of Man or Gibraltar please complete Section D. If you tick "Reporting Financial Institution" in Section D you should provide your Global Intermediary Identification Number (GIIN) in Section C.
5. All entities must complete the relevant "Declaration Section".

Background

6. The International Tax Compliance (United States of America) Regulations 2014 revoked and replaced the previous 2013 Regulations and came into force on 30 June 2014. They implement the Ireland-US Agreement to Improve International Tax Compliance and to Implement the US Internal Code, commonly known as FATCA. Under the Irish Regulations Financial Institutions (FIs) must identify all reportable accounts and establish the tax residency of all account holders not just in respect of US persons.

More background on how FATCA is being implemented in Ireland can be found on the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html>

7. The Common Reporting Standard (CRS) is the result of the drive by the G20 nations to develop a global standard for the automatic exchange of financial account information. Developed by the OECD (Organisation for Economic Co-operation and Development), the CRS aims to maximise efficiency and reduce costs for financial institutions by drawing heavily on the approach taken to implementing FATCA. Further details can be found at www.oecd.org/tax/automatic-exchange/
8. We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each tax arrangements. The FATCA agreement and the CRS require Irish FIs to identify and report Financial Accounts held by US Specified Persons and held by Specified persons in any CRS Reportable Jurisdiction. There are currently 97 countries committed to implementing CRS. One way to meet these requirements is by obtaining a self-certification from the client.
9. The self-certification form for Entities has been produced for completion by entities only. There are similar forms for Individuals and Trusts.
10. The scope of entity types for the purposes of FATCA and the CRS include the following:
 - Corporations
 - Partnerships
 - Irish branches of non-Irish resident entities
 - Pension funds
 - Charities

Purpose of the Self-Certification Form

11. There are a number of reasons why Investec Bank plc may require you, as an Entity account holder, to complete a self-certification as follows:
- To establish the status of the Entity where the FI cannot reasonably determine that the account holder is not a US Specified Person or is not CRS Reportable Person based on information in its possession or that is publicly available.
 - To establish the status of a FI that is neither an Irish FI nor a Partner Jurisdiction FI (such as a Participating FI, a Deemed Compliant FI (FATCA Only), an Exempt Beneficial Owner).
 - To establish whether the Entity is a Passive NFE (Non-Financial Entity) unless the FI has information in its possession or that is publicly available that enables the FI to reasonably determine whether or not the Entity is an Active NFE.
 - To establish the tax residence of a Controlling Person of a Passive NFE.
 - If there is a relevant change of circumstance to indicate that the Entity's status has changed the FI should obtain a new self-certification to establish whether the account holder is a US Person or that they are no longer a US Person

Detail

Section A: Entity Information

Entity Name: Enter the full name of the Entity (the account holder).

Registered Address: Enter the permanent address where the Entity is resident including the postcode and country.

Mailing address: Please enter the mailing address (if different from the registered address).

Country of Incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is another entity type enter the country under the laws in which it is created.

Section B: Entity Tax Residency

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each tax arrangements and determine whether we are obliged to submit certain account information to the Irish tax authorities, who may pass it on to other tax authorities.

Please indicate ALL countries in which the Entity is resident for tax purposes and the associated tax identification numbers in the table provided.

'Tax residence' is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors. If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

Country of Tax Residency: Enter the country where the Entity is resident for the purposes of that country's income taxation. If the Entity is tax resident in more than one country, please list each one separately. If the Entity is resident in the United States you must complete and return an Internal Revenue Service (IRS) form W-9.

Tax Identification Number(s): Enter the tax reference number that your country of residence for tax purposes has issued you. Where a country does not issue a Tax Identification Number a "functional equivalent" may be used. For an entity it would include a business or company registration number or other similar form of identification.

Section C: Entity classification for the purposes of FATCA or US IGAs

In general, the definition of a 'Financial Institution' is met by depository, custodial and insurance institutions, holding companies and investment entities. One example where an entity qualifies as an FI is where the entity's gross investment income equals or exceeds 50 per cent of the entity's total gross income, and its assets are managed by a discretionary asset manager such as Investec Bank plc. If you are unsure about the Entity's classification for these purposes please contact your tax advisor.

Note; the below terms are as defined in section §1.1471 of the United States Treasury Regulations (adopted pursuant to US legislation commonly known as FATCA). However, if you are based in a country that has signed an IGA with the Internal Revenue Service (IRS) or any other jurisdiction's tax authority, there will also be equivalent 'FATCA' regulations issued by your local tax authority.

If the Entity fits the definition of 'Financial Institution' please complete Section 1 of the Form ("The Entity is a Financial Institution"). If the Entity is a Non-Financial Entity (NFE) please complete Section 2 of the Form. If the Entity is an "Owner-documented FI" please complete the Annex.

1. The Entity is a Financial Institution

Where the Entity is an FI, Investec Bank plc is obliged to verify that the Entity is a "compliant" FI. One way to verify that is to obtain a 'Global Intermediary Identification Number' (GIIN) from the Entity.

- a) Please provide the respective GIIN, if either of the two cases below apply:
- i. The Entity has registered as a "Financial Institution" with the US IRS, or the Entity is a 'Sponsored Investment Entity' - please provide the relevant GIIN
Entities can be FIs in their own right but they can also be sponsored investment entities where the Sponsored Investment Entity has a contractual arrangement for its due diligence and reporting responsibilities to be carried out by a Sponsoring Entity. In both cases the Entity will have a GIIN which should be recorded in the box provided. For more information, see the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index.html>.
 - ii. The Entity is a 'Sponsored Investment Vehicle' - please provide the GIIN of the sponsoring entity
This category is very similar to the 'Sponsored Investment Entity' under i. above. The difference is that a Sponsored Investment Vehicle does not need to register with the IRS and obtain a GIIN. Only the sponsoring FI will have to register with the IRS. Please provide the GIIN of the sponsoring FI. For more information, please see the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index.html>

Please confirm whether it is the GIIN of the Entity ("Own") or the GIIN of the Sponsoring FI: If it is the Entity's GIIN, please tick the relevant box and if it is the GIIN of the Sponsoring FI please tick the relevant box and also put the name of the Sponsor in the relevant box.

If you have provided a GIIN you should complete Section D and proceed to the "Declaration Section" at the end of the form.

- b) If the Entity cannot provide a GIIN, please tick the reason why:
- i. The Entity has applied, or is going to apply, for a GIIN but has not yet received it.
Whilst most FIs will have applied and received a GIIN there may be cases where the FI is in the process of applying but not yet received it. If this is the case please tick this box.

Entities that have already registered as Foreign Financial Institutions (FFIs) will appear on the IRS FFI list at <http://apps.irs.gov/app/fatcaFfiList/flu.jsf>.
 - ii. The Entity is an 'Exempt Beneficial Owner'
Examples of this category include Foreign Governments and their agencies, offices of certain International Organisations and Irish Governmental Organisations.

For more information please see the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index.html>.

- iii. The Entity is, or intends to be, an "Owner-Documented FI" and meets the requirements in the Entity application to be "Owner Documented"
This classification is intended to apply to Entities that are FIs where meeting the obligations under the regulations such as registering with the IRS and possible reporting to the Irish Revenue would be too onerous.

An Entity that qualifies as an 'Owner-documented FI' must meet all of the requirements as explained in the Application and complete and sign the Application. The "Owner documented FI" classification is only applicable under the Ireland-US Agreement. "Owner Documented FI" (ODFI) is not recognised under CRS. For CRS purposes an ODFI Entity will either be a Reporting Financial Institution (if resident in a CRS Reportable jurisdiction) or a Passive NFE if not.

- iv. The Entity is a "Certified or otherwise Deemed Compliant FFI" (Only available under FATCA).
The most common example for this category is an Irish registered charity. For other examples, see the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index>.
- v. The Entity is a "Non-Participating FI"
The Entity may be a Non-Participating FI if it is located in a jurisdiction that does not have an IGA with the US and the FI has not entered into a FATCA Agreement with the IRS. See the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index.html>. Please note that ticking this box will increase the amount of withholding tax deducted from the Entity's US sourced income. We may also be obliged to report details of this account to the Irish Revenue.
- vi. Other reason (please specify).
Please explain in the box if there is another reason why you believe that the Entity does not require a GIIN. As with v. above this will increase the amount of withholding tax deducted from the Entity's US sourced income and we may also be obliged to report details of this account to the Irish Revenue.

2. The Entity is NOT a Financial Institution

If the Entity is not a Financial Institution, it will be a 'Non-Financial Entity' ("NFE"). An NFE is either an active or passive NFE.

Active NFE: The most common example of an Active NFE is a Trading Company that meets certain conditions such as an active income test. This can be verified by reference to the Entity's Standard Industrial Classification (SIC). The criteria for determining an Active NFE can be found in the Irish Revenue Guidance Notes. If your organisation is such an entity please tick the relevant box and proceed to the "Declaration Section" at the end of the form.

Passive NFE: If your organisation is not an Active NFE or an FI, it will be a Passive NFE and you should tick the relevant box. A Trust that has an execution-only or advisory-managed account with an FI will be classified as a Passive NFE.

Direct Reporting NFE: The US Regulations introduce a new category of Passive NFE, a Direct Reporting NFE. It will be treated as an Exempt Beneficial Owner and must report certain information about its direct or indirect substantial US owners. The NFE will also be required to register with the IRS to obtain a GIIN. If the Trust is a Direct Reporting NFE please tick the relevant box and include your GIIN.

Sponsored Direct Reporting NFE: The US Regulations also allow an Entity to sponsor one or more Direct Reporting NFEs (Sponsored Direct Reporting NFEs). If the Trust is a Sponsored Direct Reporting NFE you should tick the relevant box and include the GIIN of the Entity that is acting as your Sponsor. The final two categories of NFE only apply to the Ireland-US Agreement and not to the CRS.

Section D: Entity classification for the purposes of CRS Reporting Financial Institution:

If you are a Reporting FI in Jersey, Guernsey, the Isle of Man, or Gibraltar for tax purposes please also provide your GIIN in Section C.

Non-reporting Financial Institution (i.e. Local Credit Union): Details of Non-reporting Financial Institutions and the requirements they must satisfy to be classified as such are contained in Annex III of the relevant Agreements which can be accessed via the Guidance Notes on the Implementation of FATCA in Ireland on the Revenue website <http://www.revenue.ie/en/business/aeoi/index.html>. They include local credit unions, financial institutions with only low value accounts, qualified credit card issuers as well as trustee-documented trusts, certain sponsored investment entities, and certain investment advisors and investment managers. If your organisation is such an entity please tick the relevant box and proceed to the "Declaration Section" at the end of the form.

Exempt Beneficial Owner (i.e. International Organisation): The definition of an Exempt Beneficial Owner is very similar under the CRS compared to the Ireland-US IGA and includes Governmental Entities, International Organisations and certain Pension Funds. If your organisation is such an entity please tick the relevant box and proceed to the “Declaration Section” at the end of the form.

Active NFE: The most common example of an Active NFE is a Trading Company that meets certain conditions such as an active income test. This can be verified by reference to the entity’s

Standard Industrial Classification (SIC): If your organisation is such an entity please tick the relevant box and proceed to the “Declaration Section” at the end of the form.

Passive NFE: If your organisation is not an Active NFE or an FI, it will be a Passive NFE and you should tick the relevant box and proceed to Section E. Please note, any Financial Institution that is an Investment Entity will be a Passive NFE for CRS purposes. Please note there is no Certified Deemed Compliant status under CRS. An Irish Charity, for example, whilst Certified Deemed Compliant for FATCA will either be an Active NFE or a Reporting Financial Institution depending upon their own circumstances.

Section E: Passive NFE Controlling Persons Self-Declaration

If you have declared the Entity to be an FI or ‘Active NFE’ in Section C above – you do not need to complete this section, unless you are an Investment Entity in a non CRS reportable jurisdiction. Otherwise, the Entity will be considered a ‘Passive NFE’. Irish legislation based on international tax exchange agreements requires Investec Bank plc (Irish Branch) to identify all controlling persons of a ‘Passive NFE’, determine their tax residences, and determine whether we are obliged to submit certain account information regarding such controlling persons to the Irish tax authorities, who may pass it on to other tax authorities. Therefore, section E needs to list all “controlling persons” in the table provided.

The term “Controlling Persons” means the natural persons who exercise control over an entity and shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF). Please refer to the following link: <http://www.fatfgafi.org/topics/fatfrecommendations/documents/internationalstandardsoncombatingmoneylaunderingandthefinancingofterrorismproliferationthefatfrecommendations.html>.

A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold e.g. any person owning more than a certain percentage of the company (e.g. 25 per cent).

Account Role: Examples – Director, Major Shareholder, Signatory Authority.

Name: Enter the full name of the controlling person(s).

Country of Tax Residency: Enter in full the name of the country in which you are resident for tax purposes.

Address: Enter the permanent residential address. Your permanent residence address is the address in the country where you claim to be resident for the purposes of that country’s income tax. Business addresses are not acceptable.

Tax Identification Number: Enter the tax reference number that your country of residence for tax purposes has issued you. Where a country does not issue a Tax Identification Number a “functional equivalent” may be used. For an individual this would include, for example, a social security number (such as in Guernsey, Jersey, Gibraltar) or national insurance number (such as in the Isle of Man), or personal identification number or a resident registration number.

Country of birth: Enter the country in which you were born. Abbreviations may be used. For example, individuals born in Ireland may enter “IE”.

Date of Birth: Enter date of birth in the following format DD/MM/YY.

Section C: Declaration Section

Please sign, date and indicate in which capacity you are signing. The individual signing this Form must possess the authority to make the certifications in this section on behalf of the Entity. Please note that based on the information you provide we may need to contact you for further clarification.

Tax Compliance - Self Certification for Entities

For the purposes of FATCA and the Common Reporting Standard (CRS)

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holders tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Entity with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser.

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

Please refer to the accompanying explanatory notes/instructions and/or contact your tax adviser to help complete this form.

Section A: Entity Information		(MANDATORY)
ENTITY NAME		
REGISTERED ADDRESS		
	POSTCODE	<input style="width: 100%; height: 15px;" type="text"/>
MAILING ADDRESS (IF DIFFERENT)		
	POSTCODE	<input style="width: 100%; height: 15px;" type="text"/>
COUNTRY OF INCORPORATION / ORGANISATION		

Section B: Entity Tax Residency		(MANDATORY)
Please indicate ALL countries in which the entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent.		
If you are unable to provide a relevant TAX Identification Number then please write the reason why in the Tax Identification Number section.		
If the Entity is resident in the United States you must complete and return IRS (Internal Revenue Service) form W-9. Please list additional non-US tax residencies in the table below.		
If the Entity is not tax resident in any jurisdiction (e.g. because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principle office is located.		
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER	
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER	
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER	

Section B1: FATCA Declaration Specified US Persons		(MANDATORY)
Please tick either (a), (b) or (c) below 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:	TAX IDENTIFICATION NUMBER	<input style="width: 100%; height: 15px;" type="checkbox"/>
(b) The Entity is not a Specified U.S. Person (please also complete Sections C, D and E)		<input style="width: 100%; height: 15px;" type="checkbox"/>
(c) The Entity is a U.S. person but not a Specified U.S. Person (please also complete Sections C, D and E)		<input style="width: 100%; height: 15px;" type="checkbox"/>

Section C: Entity classification for the purposes of FATCA and US IGAs

(MANDATORY)

The entity will either be a Financial institution (FI) or a Non-Financial Foreign Entity (NFFE). If you are an FI please complete Section C1 below, or if you are an NFFE please complete Section C2 below to determine the status of the Entity.

The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in section D.

C1: The Entity is a Financial Institution

If the Entity is a Financial Institution, please tick one of the categories below and provide the Entity's GIIN.

- ♦ Irish Financial Institution or a Partner Jurisdiction Financial Institution
- ♦ Registered Deemed Compliant Foreign Financial Institution
- ♦ Participating Foreign Financial Institution

a) Registered with IRS

If you have registered as a Financial Institution (FI) or as a Sponsored Entity please enter your Global Intermediary Identification Number (**GIIN**). If you are a Sponsored closely held Investment Vehicle please provide the GIIN of your sponsoring FI.

----- / ----- / -----

Please confirm whether the GIIN is your own or your sponsors: OWN SPONSOR

NAME OF SPONSOR (IF APPLICABLE)

b) If the entity is unable to provide a GIIN please indicate the reason below

- i) The Entity has applied, or is going to apply, for a GIIN (but has not yet received it)
- ii) The Entity is an 'Exempt Beneficial Owner'
- iii) The Entity is a 'Certified or otherwise Deemed Compliant FI' for FATCA purposes (e.g. Irish registered charity)
- iv) The Entity is a 'Non-Participating FFI'
- v) Exempt FFI
- vi) Other reason (Please specify)

C2: The Entity is NOT a Financial Institution

If the Entity is not an FI, it will be considered to be a 'Non-Financial Foreign Entity (NFFE)'. It can be Active or Passive.

Please confirm the status of the Entity according to Irish regulations:

- i) Active NFFE
- ii) Passive NFFE (Please complete section E)

Section D: Entity classification for the purposes of CRS

(MANDATORY)

Please note an Entity's CRS classification may differ from its FATCA classification in Section C.

Section D1: Financial Institution under CRS

If the Entity is a Financial Institution, please tick one of the below categories:

- i) Financial Institution under CRS (other than (ii) below)
- ii) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please complete section E)

Tax Compliance - Self Certification for Entities

Section D2: Non Financial Institution under CRS

If the Entity is a Non Financial Institution, please tick one of the categories below:

i) Active Non-Financial Entity

ii) Passive Non-Financial Entity

(If this box is ticked, please complete section E)

Section E: Controlling Persons Self-Declaration of Residency

Only complete this section if you have completed section C2 Passive NFFE, D1 part II or D2 Passive NFE.

If you have declared the Entity to be an FI in section C1, or an Active NFFE in Section C2 and D2, you do not need to complete this section.

If you have indicated that the entity is a Passive NFE in section D and the entity is a non-profit organisation you do not need to complete this section.

Please list below each controlling person.

For each controlling person it is MANDATORY to indicate ALL countries in which you are resident for the purposes of that country's income tax. You must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN's include PPS number, Social Security Number and US TIN (US).

If any of the controlling persons are a US citizen, US resident, or have a substantial presence in the US *(see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

*Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year, and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of Senior Management Official of the Entity.

Controlling Person 1

TYPE OF CONTROLLING PERSON:		CONTROL BY OWNERSHIP	<input type="checkbox"/>	CONTROL BY OTHER MEANS	<input type="checkbox"/>	SENIOR MANAGEMENT OFFICIAL	<input type="checkbox"/>	<input type="checkbox"/>
FULL NAME								
RESIDENTIAL ADDRESS								
							POSTCODE	<input type="text"/>
DATE OF BIRTH	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER

Controlling Person 2

TYPE OF CONTROLLING PERSON:		CONTROL BY OWNERSHIP	<input type="checkbox"/>	CONTROL BY OTHER MEANS	<input type="checkbox"/>	SENIOR MANAGEMENT OFFICIAL	<input type="checkbox"/>	<input type="checkbox"/>
FULL NAME								
RESIDENTIAL ADDRESS								
							POSTCODE	<input type="text"/>
DATE OF BIRTH	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER
COUNTRY OF TAX RESIDENCY				TAX IDENTIFICATION NUMBER				REASON FOR NO TAX IDENTIFICATION NUMBER

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Controlling Person 3

TYPE OF CONTROLLING PERSON:		CONTROL BY OWNERSHIP		CONTROL BY OTHER MEANS		SENIOR MANAGEMENT OFFICIAL		
FULL NAME								
RESIDENTIAL ADDRESS								
						POSTCODE		
DATE OF BIRTH						TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				

Controlling Person 4

TYPE OF CONTROLLING PERSON:		CONTROL BY OWNERSHIP		CONTROL BY OTHER MEANS		SENIOR MANAGEMENT OFFICIAL		
FULL NAME								
RESIDENTIAL ADDRESS								
						POSTCODE		
DATE OF BIRTH						TOWN/CITY OF BIRTH (MANDATORY)	COUNTRY OF BIRTH (MANDATORY)	
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				
COUNTRY OF TAX RESIDENCY	TAX IDENTIFICATION NUMBER			REASON FOR NO TAX IDENTIFICATION NUMBER				

Please attach additional sheets if necessary

Section F: Declaration

(MANDATORY)

1. I undertake to advise Investec Bank plc promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Investec Bank plc with an updated declaration within 30 days of such a change in circumstances.
2. I am aware that in certain circumstances Investec Bank plc will be obliged to share information about the account with Irish tax authorities, who may pass it on to other tax authorities.
3. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

Without limitation, the provisions of the General Terms and Conditions and the Terms of Business of Investec Bank plc (Irish Branch) shall apply to this form.

SIGNATURE	PRINT NAME				
CAPACITY	DATE				

For office use only

Please supply account number(s) if this is a new self certificate for use against existing accounts:

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Dublin 00353 1 421 0000

www.investec.ie

Investec Bank plc (Irish Branch) is authorised by the Prudential Regulation Authority in the United Kingdom and is regulated by the Central Bank of Ireland for conduct of business rules. Investec Bank plc is a member of the London Stock Exchange and the Irish Stock Exchange.

Investec Bank plc (Irish Branch) is registered in the Republic of Ireland.

Registered No. 904428 Registered Office: The Harcourt Building, Harcourt Street, Dublin 2.