

# Nationwide Sharedealing Service

Application Form



In association with



**NATIONWIDE SHAREDEALING**

# APPLICATION FORM

Please ensure pre-completed fields contain correct and full information, writing any amendments clearly onto the form. Pre-completed boxes reflect information given during registration, please use **BLOCK CAPITALS** when completing any other sections.

## 1. Personal Details

	Main Applicant Details (mandatory)	Additional Applicant Details
Title	<input type="text"/>	<input type="text"/>
Forename(s)	<input type="text"/>	<input type="text"/>
Surname	<input type="text"/>	<input type="text"/>
Permanent Residential Address	<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"/>
Post Code	<input type="text"/>	<input type="text"/>
Date of Birth	<input type="text"/>	<input type="text"/>
Home Telephone (Landline)	<input type="text"/>	
Daytime Telephone	<input type="text"/>	
Mobile Telephone	<input type="text"/>	
Email	<input type="text"/>	

## 2. Bank Account Details

Please complete. Details given must be UK Bank details, to an account that accepts BACS payments. This is the account to which we will transmit funds for all sale transactions.

Bank/Building Society Name	<input type="text"/>		
Account Name	<input type="text"/>	Sort Code	<input type="text"/>
Roll No. (if applicable)	<input type="text"/>	Account No.	<input type="text"/>

Calls may be monitored or recorded to ensure that quality is continually maintained.

Nationwide Building Society is authorised and regulated by the Financial Services Authority for life assurance, pensions, unit trusts, insurance and regulated mortgages.

Stocktrade is a division of Brewin Dolphin Limited, a member of the London Stock Exchange and authorised and regulated by the Financial Services Authority.

Registered Office: 12 Smithfield Street, London, EC1A 9BD. Registered in England & Wales No. 2135876

FSA address: 25 The North Colonnade, Canary Wharf, London, E14 5HS

### 3. Funding Your Purchases

All purchases must be paid for as at time of dealing by Debit Card, Switch / Delta / Solo / Connect. Please ensure that you have your Debit Card to hand whenever carrying out a purchase.

### 4. Type Of Service

Please choose which type of sharedealing service you would like. Full details of the services offered are in the sharedealing brochure which can be found in the introduction section of this site.

Please tick one box only. If both or none of the boxes are ticked then the Occasional Investor Service will be the default option.

(a) Occasional Investor (Certificated)

(b) Frequent Investor (Nominee)

### 5. Money Laundering

In order for Stocktrade to progress this application they must verify the full name and address of all applicants, as required by the Money Laundering Regulations 2007.

I/we understand that in order to satisfy Money Laundering regulations it is necessary for you to verify my/our identity and address. This can be undertaken via an electronic anti-money laundering check of the information I/we supply. The check will be undertaken via a reputable referencing agency, which shall retain a record of this search.

Main Applicant, please indicate here if you do not consent to this check being undertaken.

Second Applicant (if applicable), Please indicate here if you do not consent to this check being undertaken.

If you have not consented or we are unable to complete the above check you will be required to enclose identification as detailed in our enclosed Guide To Registering sheet. Stocktrade will be unable to proceed with the Sharedealing Service until the documents have been received and verified.

**Please note that an electronic anti-money laundering check is only available to UK residents. Non UK residents will be required to enclose identification as detailed in the enclosed information sheet.**

### 6. Order Execution Consent

In respect of all my accounts with the Nationwide Sharedealing Service provided by Stocktrade (or any other successor name as recorded on the FSA register), I/We hereby confirm that I/We consent to the order execution policy, particularly that:

- My/our orders may be executed outside of a regulated market or multilateral trading facility; and
- Stocktrade will exercise its discretion as to whether to publish limit orders.

Please tick here if you consent that future updates to the Order Execution Policy are notified to you through our website [www.stocktrade.co.uk](http://www.stocktrade.co.uk).

(All account holders must sign)

Signed

Date

Print Name

Signed

Date

Print Name

Signed

Date

Print Name

Signed

Date

Print Name

## 7. Declaration

Please read through the Terms & Conditions for this service and the accompanying Guide To Registering. Please ensure that all requested documentation is enclosed with your application.

I (each of us if more than one is applying) understand and agree that:

- (a) You will rely on the information I have given you on this form which I confirm is complete and true;
- (b) You may decide to decline my application;
- (c) For joint accounts you can act on instructions given by either of us unless you are told otherwise;



### **Use Of My Information**

(d) Any information about me and my account may be shared within Nationwide to open and manage the account, make lending decisions, collect debts, trace debtors, prevent fraud and money laundering and for business analysis. It may also be shared within Nationwide and with specialist companies for market research purposes on behalf of Nationwide. Nationwide may use my information to populate application forms for products provided or introduced by Nationwide. If I notify you of changes to my personal details, it is your normal practice to update all of my accounts unless I ask you not to. If I have opened an account or policy with another organisation introduced to me by Nationwide, you will pass these updates to them but I am advised to contact them to confirm the changes.

(e) You may make searches about me at credit reference agencies who will supply you with information, including information from the Electoral Register, for the purpose of verifying my identity. The agencies will record details of the search whether or not my application proceeds. The searches will not be seen or used by lenders to assess my ability to obtain credit. You may use scoring methods to assess my application and to verify my identity. Credit searches and other information which is provided to you and/or the credit reference agencies, about me and those with whom I am linked financially, may be used by Nationwide and other companies if I apply for other facilities including insurance applications and claims. This information may also be used for debt tracing and the prevention of money laundering as well as the management of my account. Alternatively, you may ask me to provide physical forms of identification;

(f) Nationwide may inform me of special offers, products and services, either by letter, telephone or e-mail.

If I am a new Nationwide customer and I do not wish to receive marketing material by letter, telephone or email, or any combination of these I can write to you at Nationwide Building Society, Marketing opt-out, FREEPOST SCE 7125, Swindon SN38 9LY.

If I am an existing Nationwide customer my current marketing preferences will continue unless I tell you otherwise.

'Nationwide' means Nationwide Building Society and its subsidiaries (which include Nationwide Trust Ltd, Nationwide International Ltd, The Mortgage Works (UK) plc, and UCB Home Loans Ltd).

(g) I have the right of access to my personal records held by you and the credit and fraud agencies. Nationwide charges a fee for this service;

I have read the Nationwide Terms & Conditions and the sections above. By signing this application I agree to the Terms & Conditions of the service and that you can use my information in this way.

Main Applicant's Signature	Date	2nd Applicant's Signature	Date
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## Guide to Registration

### **THE FOLLOWING DEALS WITH OUR MONEY LAUNDERING REQUIREMENTS, PLEASE READ THESE VERY CAREFULLY**

If you are a non UK resident or you have not consented to an electronic identification check then in order for us to progress with your application we must verify the full name and the full permanent residential address of all applicants as required by the Money Laundering Regulations 2007.

**The documentation you supply should either be the original or a certified copy. (Please do not send originals of passports/driving licences/identity cards, these must be certified copies).**

#### ***1. Documents which will verify identity.***

Please send **a certified copy of ONE** of the following to verify your name:

- Current signed passport
- Current UK or EEA photocard driving licence
- Firearms certificate or shotgun licence
- National Identity card ( non-UK nationals)
- Identity card issued by the Electoral Office of Northern Ireland

If you do not possess any of the above **a certified copy of ONE** of the following will be accepted:

- Valid full UK driving licence (old style)
- Recent evidence of state or local benefit entitlement, student grant, pension etc.
- Current council tax demand letter or statement.
- Court appointment such as Grant of Probate or notice of liquidator.

#### ***2. Documents which will verify address.***

Please send either an original or **a certified copy of ONE** of the following to verify your address (Two for overseas clients):

- Recent Utility Bill (dated within the last three months) (mobile phone bill or internet copies not acceptable)
- Recent Bank Statement or Building Society passbook (dated within the last three months)
- Local Authority tax bill (valid for the current tax year)
- Valid photo-card driving licence (only if not used as evidence of name - must be certified copy)
- Valid full UK driving licence - old style (only if not used as evidence of name - must be certified copy)
- Council rent book or tenancy agreement
- Recent evidence of state or local benefit, student grant, pension etc (only if not used as evidence of name)
- Solicitors letter confirming a recent house purchase.
- Systems generated or signed document from a Regulated Financial Sector firm.

Please ensure all certified copies are certified as a **"TRUE COPY OF THE ORIGINAL DOCUMENT"**, in addition all photographic documentation must also be certified as **"TRUE LIKENESS OF THE APPLICANT"**

**Documents must be certified or notarised by one of the following:-**

- **A qualified banker.**
- **A solicitor or lawyer.**
- **A chartered or certified accountant.**

The person certifying the documents **MUST** supply the following information - full name (please print), position/job title, work address, work telephone number. The certified documentation **MUST** also be dated and signed by the certifier.

**Please note, applicants cannot certify their own documents and family members cannot certify documents on behalf of each other.**

If you have any difficulty obtaining copies of documents certified by any of the above persons, please contact 0131 240 0690 for assistance.

**Disclaimer:** Where Nationwide Sharedealing Service has requested a certified copy document please ensure that no original documents are forwarded to us in the post. Any documents which are sent, will be returned to the sender by first class post. Nationwide Sharedealing Service will not be held liable for any loss or inconvenience that may occur as a result of any documents lost in the post.

# Order Execution Policy

## 1. Overview

The purpose of this document is to provide clients of the Nationwide Sharedealing Service, provided by Stocktrade (hereinafter referred to as Stocktrade), with information in relation to our Order Execution Policy and to seek your consent to such policy.

## 2. Specific Client Instructions

If you provide us with a specific instruction to deal for you it may prevent us from following our Order Execution Policy which is designed to obtain the best possible result for you on a consistent basis taking into account the factors outlined in Section 3.

## 3. Execution Factors

When dealing for you we will consider:

- Your client classification;
- The characteristics of the financial instrument concerned and of your order; and
- Where such orders can be effected.

In assessing the most appropriate route to carrying out your order we will consider the following criteria:

1. Certainty of execution
2. Client type
3. Costs
4. Order Size
5. Price
6. Settlement
7. Speed of execution
8. Any other criteria relevant to the execution of the order.

The weighting/relevance of these factors may differ between Retail and Professional clients.

Professional clients should also refer to Section 7.

When dealing in a financial instrument on your behalf we will exercise our discretion in assessing the criteria that we need to take into account to provide you with the best result ("best execution"). The relative importance of these criteria will be judged on an order-by-order basis in line with our commercial experience and with reference to market conditions. In executing orders for Retail clients, in the absence of any specific instructions, we generally give precedence to the factors that allow us to deliver the best possible result in terms of value (total cost) to the client.

## 4. Execution Venues (Competing Markets)

A list of the execution venues we may use can be found at [www.stocktrade.co.uk](http://www.stocktrade.co.uk). These include Regulated Markets (London Stock Exchange/PLUS), Multilateral Trading Facilities (MTF) and the Retail Service Provider network (RSP). However, we reserve the right to use other unlisted execution venues which we deem appropriate and which accord with our Order Execution Policy. We will regularly assess the execution venues available and may add or delete venues in accordance with our obligation to provide you with the best possible execution result on a consistent basis. We will notify you of material changes to our Order Execution Policy as outlined in Section 9, however for an up to date list of execution venues at any time please visit [www.stocktrade.co.uk](http://www.stocktrade.co.uk) as you will not be notified separately of additions or deletions to this list. You may also request a hard copy of the list at any time. We may deem it appropriate or advantageous to execute your order outside a Regulated Market or MTF even where the investment ("financial instrument") concerned is trading on a Regulated Market or MTF.

For example this may be:

1. On an "over the counter" (OTC) basis with a market participant;
2. By crossing your order with that of another opposing client ("Agency Cross");
3. By executing your order with a "Systematic Internaliser" (a firm which trades on its own book) or other liquidity provider;
4. Or occasionally executed by Brewin Dolphin on its own account. We need your signed authority to allow us to execute an order under 1, 2 and 3 above.

## 5. Execution Methodology

Having assessed the relevant criteria and any specific instructions provided by you we will select the most appropriate venue(s) from those available and execute your order accordingly.

## 6. Publishing Limit Orders

If you give us an investment instruction at a specified price limit or better and for a specified size (a limit order), then it may not always be possible to execute that order under the prevailing market conditions, we would be required to make your order public (i.e. show the order to the market) in such a case unless you agree that we need not do so. We think it is in your best interests if we exercise our discretion as to whether or not we make your order public, we ask you to agree to our not making your orders public, save where we consider it is in your best interests to do so.

## **7. Professional Clients**

Stocktrade will execute Professional client orders in accordance with the Order Execution Policy stated above. Retail client execution venues may be unavailable to certain classes of Professional client.

## **8. Monitoring**

Stocktrade will actively monitor compliance with its Order Execution Policy.

## **9. Review Process**

Stocktrade will regularly review its Order Execution Policy and should a material change occur we will advise you, if we do not hold your email address on file we will send you an updated hard copy. All clients can request a hard copy of our Order Execution Policy at any time by contacting Stocktrade.

**Stocktrade requires your prior express consent to certain conditions of its Order Execution Policy, as in parts 4 and 6 above.**

**Please note that if you do not provide your consent to our Order Execution Policy you may be limiting our ability to execute your orders on the most advantageous terms for you.**

Should you require further information or assistance in relation to the Order Execution Policy please contact Stocktrade. We cannot accept amendments to this document.

## Brewin Dolphin Conflicts Policy

### **Overview**

A conflict of interest is a situation in which someone in a position of trust has competing professional or personal interests. Such competing interests can make it difficult to fulfil his or her duties impartially. A conflict of interest may exist even if no unethical or improper act results from it. Brewin Dolphin is committed to identifying, monitoring and managing all actual and potential conflicts of interest that can arise between us and our clients and between clients of all areas of our Group.

Our Group consists of an Investment Services and Investment Banking division. Our Investment Services Division offers investment advice, investment management and dealing services to clients. Our Investment Banking division offers services to our corporate and institutional clients such as listing on the stock market, capital raising, mergers and acquisitions, research and trading. This makes them privy to confidential and price sensitive information and so we enforce a further regime of conflicts management within this area. The purpose of this document is to provide our clients with appropriate information in relation to the policies we have in place to manage conflicts of interest. Below you will find a summary of the principal conflicts that exist in our business and the steps we take to mitigate them. If you have any questions on this policy in the first instance please raise them with your usual contact for your account.

### **Employee dealing**

It is usual for employees of a financial institutions such as ours to undertake deals on their own behalf. We recognise that this can create a conflict with the duties owed to our clients. Therefore all of our employees and connected parties are required to comply with our Personal Account Dealing Policy which amongst other matters prohibits:

- dealing ahead of client orders; and
- dealing in an investment where they know, or should know, that a written recommendation, or a piece of research or analysis, in respect of that investment or any related investment is due to be published.

### **Gifts**

On occasion our employees may give gifts or receive them from clients, companies or other institutions in recognition of services provided. We take care through our Gifts Policy to ensure that these gifts are not excessive and do not create an obligation or debt.

### **Inducements**

We have relationships with many third parties such as product providers who remunerate us via commission. Therefore we have processes in place to ensure that any fees or non monetary benefits provided by third parties do not impair our duty to act in the best interests of you, our client. To eliminate influence from our research our analysts are prohibited from accepting inducements in return for favourable research. Due to the nature of their work our Investment Banking employees are often required to visit the premises of potential and existing corporate clients to satisfy due diligence requirements or for other reasons connected with the provision of services to corporate clients. Our employees are only permitted to accept or provide minor hospitality to or from potential or existing corporate clients.

### **Remuneration**

The remuneration of Account Executives within the Investment Services division usually consists of a salary, a performance related bonus and from time to time an incentive based on the discretionary funds under their management. We also have a limited number of account Executives who are remunerated on a commission only basis. Through these schemes we strive to ensure our employees remain motivated whilst at the same time ensuring the remuneration schemes do not encourage inappropriate behaviour or excessive trading. We recognise this conflict and through our monitoring mechanisms remain alert to any potential abuse. The remuneration of Investment Banking analysts is determined solely by the Head of Research and consists of a salary and a discretionary bonus which is linked to the overall profits of the Investment Banking division.

## ***Dealing for your Account***

We would like to draw to your attention that when we make a recommendation to you or deal for you we:

- could be dealing as principal for our own account by selling the investment concerned to you or buying it from you thereby making a profit (or loss) for our own account;
- may match your order with that of another client. We will be acting on their behalf as well as yours and we may receive a commission or other charge from both parties;
- or a connected person, may have positions or options in the securities mentioned in our research or may buy, sell or offer to make a purchase or sale of such securities from time to time;
- may recommend that you buy or sell an investment in which we have a long or short position. The price of the transaction may be different from the bid or offer price. We reserve the right to act as a principal or as agent with regard to the sale or purchase of any security and we are not required to account to you for any income, gain, profit or other advantage arising.

## ***Investment Services Division Conflicts Policy***

### ***Business Interests and Suitability***

Where we use our discretion to make investment decisions or provide any advice or recommendations we are required to ensure that our actions are suitable for our clients. However, we or some other person connected with us may have an interest, relationship or arrangement that is material to the service, transaction or investment concerned. This may include matters such as:

- the retention of commissions which we receive from a third party;
- recommending that you buy or sell an investment in which one of our other customers has given instructions to buy or sell;
- we may be acting in relation to investments where we are involved in a new issue, rights issues, takeovers or similar transactions;
- we may be acting as financial adviser to the issuer (see section on Investment Banking Conflicts Policy).

In addition, our employees may have an interest, relationship or arrangement whereby they act as a trustee, hold a power of attorney on behalf of a client or act as a director of a company. We require our employees to declare any such interests to us. To manage such conflicts, we require our employees to comply with an independence policy obliging them to disregard the interest, relationship or arrangement concerned when acting on your behalf.

### ***Aggregation and Allocation***

We may combine ("aggregate") a transaction for you with our own orders and orders of other clients. The effect of aggregation may on some occasions work to your disadvantage. If we make an application on your behalf, for a new issue you should be aware that if the allocation is scaled back it will be applied pro rata across all clients. Therefore clients who have, as a result, been allocated a holding with a value of less than £1000 may be removed from the aggregated order and their allocation added back to the pool for redistribution amongst the remaining applicants. We will monitor the effectiveness and fairness of the operation of this mechanism and we reserve the right to alter the £1000 limit. Employees and connected parties are not permitted to take part in securities offerings where we are acting for the issuer.

### ***Research***

Research analysts are forbidden from managing investments on behalf of clients and they report to a senior manager who does not have responsibility for managing clients' investments. Research analysts in the Investment Services division are prohibited from managing their own accounts although they may hold stock in the companies they research as a result of the decisions of the Account Executives to whom they have delegated the management of their portfolio or for historical reasons.

## ***Investment Banking Division***

### ***Conflicts Policy***

#### ***Accepting engagements***

Before we accept a new corporate client we undertake a thorough vetting process to determine whether to proceed in providing services to them. This process includes ascertaining whether an unmanageable conflict of interest may arise.

#### ***Chinese Walls***

We use strict physical and procedural controls ("Chinese Walls") to ensure that where we provide Corporate Finance/Broking advice and services to a corporate client the individuals working in other areas of the business such as Institutional Sales and Research and the Account Executives of the Investment Services Division are restricted from receiving confidential or non-public information. These arrangements ensure that individuals who need to know information in order to perform their duties are allowed access to the information only when strictly necessary.

#### ***Offering securities for subscription***

When acting for a corporate client who is offering securities for subscription, the Corporate Finance or Corporate Broking employees advising that client are required to act solely in the interests of that corporate client and not in the interests of any other client. Investment Banking analysts are not permitted to participate in direct marketing of the securities of a corporate client. We have procedures in place to ensure such offerings are managed in accordance with all applicable requirements. A list of corporate clients to whom we provide Investment Banking services and a list of transactions where we have acted as lead manager or co lead manager are displayed on our Investment Banking division website at: [http://www.corporatefinance.brewin.co.uk/trak\\_client.asp](http://www.corporatefinance.brewin.co.uk/trak_client.asp)

### ***Investment Banking - Research***

The Investment Banking division are committed to producing quality research. However, this research does not meet the FSA's definition of "investment research", as it does not comply with all the independence requirements. This material will be clearly marked as a marketing communication. In some instances, we may have, or be seeking, a business relationship with the company which is the subject of our research. A notification is included on this research that Brewin Dolphin may have an actual or potential conflict of interest that may affect the objectivity of the research report, Editorial control of research lies with the Investment Banking analysts producing the research. They are prohibited from giving editorial control to anyone whose role may conflict with the interests of the investment clients to whom the research will be distributed. We will disclose on our research where we hold in excess of 5% of the issued share capital (other than on behalf of clients) of a company which is the subject of a research report or where a company which is the subject of the research may hold in excess of 5% of the issued share capital of Brewin Dolphin Holdings Plc. Published equity research is sent electronically at the same time to clients of the Investment Banking division, to the Equity Sales and Trading team and to our Account Executives. Whilst we would not intentionally give preferential treatment to one investment client over another it may not always be possible to ensure that all clients receive our published research simultaneously. When Investment Banking analysts have decided to write a research recommendation they are prohibited from discussing the timing or content of the research prior to publication. The company, employees and connected parties are prohibited from dealing in the securities which are the subject of any research until this has been published to clients via our usual distribution channel and allowing for any appropriate embargo period.

### ***Interests in corporate client companies***

Investment Banking employees are prohibited from trading in the securities of connected and covered companies, However, for historical reasons some employees may hold such securities. Should Investment Banking employees wish to sell these holdings then they must abide by strict criteria and where it is an analyst's holding the sale must not be against the analyst's current research recommendation, unless this is to meet a pressing financial obligation and with the consent of the Compliance Director or his delegate. Some analysts may have portfolios that are managed by a discretionary fund manager. Such portfolios may contain holdings in connected or covered companies for historical reasons or resulting from the investment decisions of the discretionary fund manager. The relevant account manager is not restricted from dealing in any companies within the portfolio as a result of his/her own investment decision which has been made without any prior communication with the analyst.

# ***Certificate Of Foreign Status Of Beneficial Owner For United States Tax Withholding***

Guidelines for completing the enclosed US tax forms - **Please note that this is for The Frequent Investor Service only.**

**Please complete one of the following forms by following the guidelines provided. If we do not have a completed US Tax form on file for your account we will be unable to deal in any US securities.**

The completion of this form is in fact a requirement of the US Government and ensures that US withholding tax is calculated and properly accounted for.

**"W-8BEN"** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding"

To be filed by the beneficial owner, including most U.K. trusts (termed 'complex' trusts) of any U.S. securities

**"W-9"** Request for Taxpayer Identification and Certification

To be completed by any U.S. person (including those with dual nationality with another country) in possession of U.S. securities.

If you have any queries regarding the completion of these forms please contact our Client services team on 0131 2400675.

**Certificate of Foreign Status of Beneficial Owner  
 for United States Tax Withholding**

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.  
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do not use this form for:**

- A U.S. citizen or other U.S. person, including a resident alien individual . . . . . **W-9**
  - A person claiming that income is effectively connected with the conduct of a trade or business in the United States . . . . . **W-8ECI**
  - A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) . . . . . **W-8ECI or W-8IMY**
  - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) . . . . . **W-8ECI or W-8EXP**
- Note:** These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
- A person acting as an intermediary . . . . . **W-8IMY**
- Note:** See instructions for additional exceptions.

**Part I Identification of Beneficial Owner (See instructions.)**

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

**Part II Claim of Tax Treaty Benefits (if applicable)**

9 I certify that (check all that apply):

- a  The beneficial owner is a resident of ..... within the meaning of the income tax treaty between the United States and that country.
- b  If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c  The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d  The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e  The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article ..... of the treaty identified on line 9a above to claim a ..... % rate of withholding on (specify type of income): .....  
 Explain the reasons the beneficial owner meets the terms of the treaty article: .....

**Part III Notional Principal Contracts**

11  I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

**Part IV Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- 2 The beneficial owner is not a U.S. person.
- 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here**

.....  
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

# BREWIN DOLPHIN - GUIDANCE NOTES FOR COMPLETION OF W-8BEN FORMS

## **PART I**

1. Please complete your full name, or in the event of a non-individual, the name of the beneficial owner. In the event that you have a joint account then both parties should complete separate forms.
2. Individuals should enter N/A. Others should enter the country of incorporation or organisation.
3. Indicate which type of beneficial owner you are by placing a mark in the appropriate box. Only one mark should be placed in this section. Please note however that this form is not appropriate for Simple or Grantor trusts. Please contact the O1 Department (details on the attached letter) to obtain the correct form for completion for these type of trusts.
4. Permanent resident address is the address in the country where you are deemed to be resident for tax purposes. No "PO Box" or "care or" addresses are acceptable. Please do not abbreviate the country, e.g. United Kingdom, not U.K.
5. A mailing address should be entered only if it differs from the address indicated in "4".
6. If you have a United States taxpayer's identification number (TIN) then it should be entered here.
7. If you have a tax identifying number issued by your country of residence then you should enter it here. This is optional.
8. Not Applicable.

## **PART II**

Part II of W-8BEN form should only be completed if you are able to benefit from a reduction in withholding tax as a result of a tax treaty between your country of residence and the United States.

Please see overleaf for a list of all countries which currently have a tax treaty with the United States. If the country or your domicile is not listed here you are not eligible to claim tax treaty benefits. If you are eligible to receive treaty benefits, please follow the steps detailed below:

- 9(a) Tick the box and enter your country of residence for tax purposes in the space provided. The country entered here should match that entered in Part 1. 4.
- 9(b) If you are a corporation, partnership, trust or estate etc. then mark this if you have a United States TIN as stated in line 6 of Part I.
- 9(c) If you are a non-individual or non-government beneficial owner, a Corporation, complex trust or estate, this box must be ticked.

This is to indicate that you meet the requirements of any limitation on benefits article or provision contained in the relevant tax treaty and that you meet the requirements of Section 89-1 of the IRS code in respect of deriving the income correctly. If you are unsure on either point, We suggest you seek guidance from your tax advisor.

10. This section should only be completed if you are entitled to a special tax treaty rate and outline the reasons as to why you are entitled. For information as to your eligibility in this area, please consult your tax advisor.

## **PART III**

11. This box should not be ticked unless you have income derived from U.S. investments connected to any derivative trading, If you check this box you must provide a statement of income from a notional principal contract that is to be treated as income not effectively connected with the conduct of a trade or business in the United States.

## **PART IV**

No marks or crossings should be made to the text in this section, Any markings will invalidate the form Sign and date the form and indicate the capacity in which you are acting. For example, if you marked 'Individual' in section 1, write 'Beneficial Owner'.

COUNTRY	TAX RATE APPLIED
Australia	15
Austria	15
Barbados	15
Belgium	15
Canada	15
China, People's Republic of	10
Commonwealth of Independent States	30
Cyprus	15
Czech Republic	15
Denmark	15
Egypt	15
Estonia	15
Finland	15
France	15
Germany	15
Greece	30
Hungary	15
Iceland	15
India	25
Indonesia	15
Ireland	15
Israel	25
Italy	15
Jamaica	15
Japan	15
Kazakhstan	15
Korea, Republic of	15

COUNTRY	TAX RATE APPLIED
Latvia	15
Lithuania	15
Luxembourg	15
Mexico	10
Netherlands	15
Morocco	15
New Zealand	15
Norway	15
Pakistan	30
Philippines	25
Poland	15
Portugal	15
Romania	10
Russia	10
Slovak Republic	15
Slovenia	15
South Africa	15
Spain	15
Sweden	15
Switzerland	15
Thailand	15
Trinidad and Tobago	30
Tunisia	20
Turkey	20
Ukraine	15
United Kingdom	15
Venezuela	15

Please note these are correct at the time of this correspondence