The Rathbone Luxembourg Funds SICAV application form

Please complete the application form in full using BLOCK capitals and black ink, and sign it at the places indicated. Please return the completed and signed original application form by mail to The Rathbone Luxembourg Funds SICAV, Attention: Transfer Agency, 16, Boulevard d'Avranches – L-1160 Luxembourg. Tel: +352 40 46 46 766 Fax: +352 27 02 53 80 – Email: transferagency@lu.hsbc.com

Please make sure that you read the latest available Prospectus for your fund as well as the declaration and signature of applicant(s) section (the declaration) before completing the application form. If there is more than one applicant, please copy this section, complete it with each account holder's details and attach it to the main application form. All applicants must sign the declaration on a print-out copy of the filled out application form. For your own benefit and protection, you must make sure that you have read the appropriate Key Investor Information Document and the Supplementary Information Document for the fund(s) into which you are investing before signing this application form.

If you do not understand any part of the documents, please ask for further information or where appropriate, please consult your investment adviser.

Note: All below fields are mandatory.

Please make a copy of this document for your records before sending it to our Transfer Agency. When writing to us via the Transfer Agency, please always remember to provide your account number, which you received when the account was open with us. You can also find your account number on your statements or contract notes received from us.

HSBC Continental Europe, Luxembourg is the Transfer Agency.

Please identify what type of investor you are by ticking the relevant box below.

☐ **Corporate legal entity** ☐ **Other (please specify)**

If you select 'Other' then you must refer to section 2, part 4 of the SID to identify what type of investor you are from the list provided and state this below:

Please use BLOCK CAPITALS and write firmly with a ballpoint pen.

1. Registration details

Name in which shares are to be registered

Please indicate if you wish a particular designation to be shown on your share account (registered shares only). Please make sure the full corporate entity name and the account designations are included in the field above.

☐ Existing account number (if applicable) _____

Please include full names of all applicants. Important: Please note that a full registered address is mandatory for individual and corporate applicants. Kindly note that the registered address cannot be a P.O. Box.

1A. Institutional investor – corporate/institutional applicant details

I/We confirm that I am/we are over 18 years of age. I/We confirm that I /we have read the Key Investor Information Document(s) and the Supplementary Information Document. Please state your name and address below. Shares will be registered in, and payments and correspondence will be sent to, this name and address, unless you specify otherwise.

Shareholder/signatory (company investment)

Contact person title (Mr/Mrs/Miss/Ms/Other) _____

Surname (contact person) _____

Forename(s) in full (contact person) _____

Profession _____

Registered address _____

Post/area code _____ Country _____

Company name _____

Country of incorporation _____

Business activity _____

Telephone _____ Fax _____

Email _____

Global tax identification number (list all) _____

Source of wealth (activity that generated the wealth being invested)

Please also fill in Appendix 2 – entity and controlling person FATCA and CRS self certification if you are an institutional investor.

Please see glossary at the end of this form.

Please leave the table below blank if you are applying to open an account only and not subscribe for shares in the fund at this time.

Please refer to the end of the document for a list of available funds/share classes and their ISIN codes.

2. Investment details

Minimum investment may vary according to share class. Please refer to the Prospectus for further details.

I/We wish to subscribe to **the following fund(s):**

Sub-fund	ISIN number	Investment amount	Investment currency

Important: All subscriptions will be processed at the first available valuation day after the account is opened. This is in line with the terms set out in the Prospectus.

If the currency of payment is not specified, it will be assumed that payment will be made in the currency in which the sub-fund or the share class is denominated.

If an investment is not made in the same currency as the currency of denomination of the share class applied for, the Transfer Agency will arrange for the necessary foreign exchange to be performed at the expense and risk of the subscriber. Normal banking charges will be included in the foreign exchange rate given.

I/We hereby authorise the Transfer Agency to effect on my/our behalf and at my/our expense any foreign exchange transactions which may be necessary for the investment of my/our application monies.

Has this application form been completed in connection with a transfer of ownership of existing shares? **Yes** ☐ **No** ☐

I/We agree to accept the same or any smaller number of shares in respect of which this application may be accepted.

3. Dealing and cut-off time and settlement instructions

The dealing cut-off time is 10.00am CET

Applications received after the above cut-off times will normally be dealt with on the next following dealing day. Shareholders should allow their transactions to settle first before further switching or redeeming their shares after purchase or subscriptions.

For payments of subscriptions, our bank details are in the table below. Please use the account details which match the currency of the fund(s) in which you are investing.

The subscription monies should be wire transferred to the following bank account according to the subscription currency. Please quote your full name and full address as a reference on the wire transfer. Settlement should be made quoting the applicant's name to the appropriate correspondent bank (see details below).

Please make sure that your name and any references are correctly quoted on all wired transfers, as this will enable the Transfer Agency to match application forms to monies received and will avoid delays or errors in dealing. A currency exchange rate may be applicable depending on sub fund and share class dealing currency. Please refer to the fund(s) Prospectus for further details.

I/We undertake to send the subscription monies in the correct currency to the correct bank detailed in the 'bank details for subscription of shares' section detailed below. Any necessary currency transactions, i.e. foreign exchanges, bank charges, etc will be effected at my/our own costs

IBAN (international bank account number)	Currency	Account name	Swift (bank identifier) code
LU043740101011427030	EUR	Rathbone subscription	HSBCLULL
LU203740101011427130	GBP	Rathbone subscription	HSBCLULL
LU633740101011427132	USD	Rathbone subscription	HSBCLULL
LU523740101011427136	CHF	Rathbone subscription	HSBCLULL

Please provide the following details regarding the remitting bank, i.e. the bank which operates the account to be debited by the subscriber(s) for the buying cost of the shares. The Transfer Agency shall be entitled to contact such bank to obtain information regarding the origin of the money.

Please provide below the full details of the bank account from/to which your subscriptions/redemptions and/or dividend distributions, if any, should be received from/sent to. The account holder must be the same as the holder of the shares. Otherwise the order risks being rejected, without any fault or responsibility being attributable to the Transfer Agency.

4. Your bank details

Please specify currency: EUR ☐ GBP ☐ USD ☐

Account holder name _____

Bank SWIFT/BIC code _____

Bank name _____

Bank address _____

_____

_____

_____ Postcode _____

Correspondent bank (if required) _____

Important notice: Due to international banking laws, your bank is required to send a SWIFT MT 103 message and complete field 50 ('ordering customer') and field 52D ('beneficiary') on subscription wires. Subscription monies must come from an account in the name of the registered shareholder.

Please note that failure to fill in the information regarding the remitting bank and, when necessary, to provide the required documents, may mean the Transfer Agent will refuse the subscription.

For payments in the EU, the International bank account number (IBAN) and the bank identifier codes are required. Banks presented with payments with missing information are entitled to either return the payment to the originator and/or impose an additional processing fee.

This requirement is stated by Regulation (EC) No 924/2009 as may be amended, modified, supplemented from time to time, requiring the use of IBAN and BIC codes for all intra-European Union/European Economic Area euro cross-border commercial payments. Non IBAN account numbers can only be used for accounts not domiciled in the EU/EEA.

Correspondent bank SWIFT/BIC code _____

Account name at correspondent bank (if required)

_____

Account number at correspondent bank (if required)

_____

Account holder number or IBAN _____

Sort code (UK only) ☐☐ ☐☐ ☐☐

A SWIFT code is the standard format of bank identifier code (BIC) and is a unique identification code for a particular bank. These codes are used when transferring money between banks, particularly for international wire transfers.

Banks also use the codes for exchanging other messages between them. In the case of distribution shares being held, please complete the mandate details below. Dividends will be automatically reinvested in the purchase of further shares unless you indicate otherwise.

I/We hereby authorise you to credit the proceeds of any redemptions to the above account unless advised otherwise.

I/We hereby authorise you to send at my/our risk the balance for any application monies returnable to the first named applicant below.

Payments must be made by electronic transfer.

5. Dividend policy

Dividends will be paid directly to your bank account as above. The account holder must be the same as the holder of the shares.

Do you wish to reinvest your dividend? Yes ☐ No ☐

Important: The selected dividend option automatically applies to all subsequent investments unless clearly stated otherwise on the relevant investment instructions.

6. Receipt of orders placed by fax

1. I/We hereby authorise the Transfer Agency to act on instruction received by fax.
2. Instructions to the Transfer Agency in relation to the dealing in the shares of the fund – in particular to those relating to the purchase, the exchange and the sale of the shares and the transfer of the shares to another subscriber – may be given either in written form or fax.
3. I/We hereby expressly request that, in addition to orders placed by me/us in written form, those orders which I/we or my/our representative appointed in writing, have given by fax to the Transfer Agency also be executed.
4. I/We expressly agree that the Transfer Agency may, in the event of a dispute before a court in Luxembourg or a foreign court, prove at any time the receipt of instructions given by fax and the method of execution of the said orders – irrespective of the civil or commercial nature of such instructions – by testimonies, notes taken by its employees, tape recordings or presentation of faxes, related thereto or other documents or vouchers deemed appropriate.
5. In the case of instructions given in accordance with the aforementioned procedure, it is noted that the Transfer Agency is not in a position to verify the original instructions. Furthermore, it may prove difficult or impossible to detect forgery.
6. Nonetheless, I/we prefer this method of communication for reasons of simplicity and/or confidentiality.
7. I/We hereby agree to be bound by all future declarations via instructions issued by fax, provided that the respective fax received by the Transfer Agent indicates me/us or my/our authorised representative.
8. Furthermore, I/we hereby indemnify Rathbone Luxembourg Funds SICAV acting as the management company, the Transfer Agent, the fund(s) and the SICAV against all damages and prejudice incurred or suffered in connection with any forgery and transmission errors.
9. The Transfer Agency may not be made liable regarding instructions given by non-authorised persons of which the Transfer Agent could reasonably believe that they were validly representing the applicant.

7. Data protection

1. Applicants are informed that, as a matter of general practice, telephone conversations and instructions may be recorded to keep a proof of a transaction or related communication. Such recordings will benefit from the same protection under Luxembourg law as the information contained in this application form and shall not be released to third parties, except in cases where the fund(s) and the Transfer Agency are legally or regulatory compelled or entitled to do so.
2. The information contained in this application form, together with any information that is provided in connection with your account such as information entered in the register of shareholders of [the fund], including, but not limited to, personal data and for the avoidance of doubt any information relating to the foregoing that you have already provided/or will provide to us as a shareholder of [the fund] (the "Information"), shall be stored in electronic form and may be processed by [the fund] and [the management company] as management company acting as data controllers and their service providers acting as data processors, mainly the Investment Manager and Sub-Investment Manager (as defined in the Prospectus), the Global Distributor and sub-distributors (as defined in the Prospectus as the case may be) and HBFR LU as well as the affiliates or delegate(s) of the above entities including, but not limited to, HSBC Group Shared Services Offices which are subsidiaries or members of the HSBC Group including, but not limited to, entities situated in countries outside the European Economic Area which may not offer the same level of data protection, such as Malaysia, Hong Kong, China, India, Sri Lanka, the United States of America, acting as data processors (all the above entities together the "Recipients").

   By subscribing and/or holding shares of [the fund], I/We hereby consent to the processing of the Information as set out above and the disclosure and transfer of the Information by the Recipients to other Recipients which may include entities situated in countries outside the European Union which may not offer the same level of protection of personal data as Luxembourg data protection law, notably Malaysia, Hong Kong, China, India, Sri Lanka and the United States of America. A complete list of the Information, the Recipients and their locations, as well as of the relevant categories of personal data, that may be disclosed, transferred and otherwise processed may be obtained by contacting the Transfer Agent, HSBC Continental Europe, Luxembourg Branch, 16, boulevard d'Avranches, L-1160, Luxembourg, and/or by visiting https://www.hsbc.lu/en-gb/global-banking-markets which is updated on a regular basis.
3. Personal data is processed in compliance with data protection law applicable in Luxembourg (including, but not limited to, the Luxembourg Law of 2 August 2002 on the protection of persons with regard to the processing of personal data, as amended from time to time). Should your personal data be sent to or stored within entities located outside of the European Economic Area, the fund(s) and Rathbone Luxembourg Funds SICAV and/or the the Transfer Agency ensure that they have implemented the level of protection of your personal data is similar to the data protection level provided in the European Economic Area.
4. The Information will be processed, used or disclosed for the purposes of carrying out the services to be provided by the recipients, such as use of the sophisticated IT systems and data centres of Rathbone Luxembourg Funds SICAV and the Transfer Agency, account reconciliation operations, processing of payment and transfers, processing of account opening, customer support, accounting and risk management, statistical analysis, marketing and other related activities and to comply with legal and regulatory obligations including (but not limited to) legal obligations under applicable company law and anti-money laundering legislation, sanction list monitoring, and tax law. The information may be used in connection with investments in other investment fund(s) managed, administered or advised by the recipients.
5. The Information may be disclosed to third parties where necessary for legitimate business interests and/or legal/regulatory obligations. This may include disclosure in particular to auditors, regulators or tax authorities.
6. I/We acknowledge and agree that the recipients may, as necessary, or appropriate, transfer and disclose the Information for compliance with their respective tax obligations arising from any applicable local law, bilateral or multilateral treaty, foreign statute, regulation or directive from a governing body that is enforceable towards that Recipient, or any agreement with a tax authority pursuant to the foregoing, for the purpose of the provision of information pertaining notably to investors and/or the deduction and withholding of tax law (such as, but not limited to, FATCA or similar laws and regulations on the level of the European Union or the Organisation for Economic Co-operation and Development) to tax authorities or other applicable regulatory bodies situated in countries inside but also outside the European Economic Area.
7. The information shall not be held for longer than necessary with regard to the purpose of the data processing or as required by law.
8. By subscribing and/or holding shares of the funds, I/We hereby consent to the processing of the Information and the disclosure and transfer of the information by the recipients or third parties which may include entities situated in countries outside the European Union which may not offer the same level of protection of personal data as Luxembourg data protection law, notably in Malaysia, Hong Kong, China, India, Sri Lanka and in the US. A complete list of the Information, the Recipients or third parties and their locations, as well as of the relevant categories of personal data that may be disclosed, transferred and otherwise processed may be obtained by contacting, The Transfer Agent, The Rathbone Luxembourg Funds SICAV, 16, boulevard d'Avranches, L-1160, Luxembourg.
9. I/We acknowledge and agree that the disclosure and transfer of Information to recipients and their agents may include personal data of my/our representatives and/or authorised signatories and/or beneficial owners and that I/we therefore need to secure their consent to the aforementioned processing including disclosure and transfer of their personal data to the recipients or third parties which may include entities situated in countries outside the European Economic Area which may not offer the same level of confidentiality and protection of personal data as Luxembourg law (such as, but not limited to, Malaysia, Hong Kong, China, India, Sri Lanka and in the US).
10. I/We acknowledge that I/we may request access to, rectification of, or deletion of any of my/our Information provided to any of the recipient or third parties, or stored by any of the Recipients or third parties in accordance with applicable data protection legislation by contacting The Transfer Agent, The Rathbone Luxembourg Funds SICAV, 16, boulevard d'Avranches, L-1160, Luxembourg. Furthermore, I/we hereby recognise that it is incumbent on me/us to inform my/our employees and/or personnel about the disclosure and transfer of their information and the existence of their corresponding rights of access, rectification and deletion.
11. I/We acknowledge that where I/we fail to provide the Information requested by the recipients our application may not be accepted or my/our ownership of shares may be prevented or restricted as further detailed in the relevant sections of the fund Prospectus.
12. I/We hereby expressly recognise that the recipients will accept no liability with respect to any unauthorised third party receiving knowledge of, or having access to the information, except in the case of proven gross negligence or wilful misconduct by the recipients or any of their agents.
13. Where relevant, FundRock's privacy notice for clients, together with our relevant terms of business, sets out how your personal data (as further detailed in the privacy notice) shall be processed by FundRock. A copy of the privacy notice is available on request or at fundrock.com/privacy-policy/.

    From time to time Rathbone Luxembourg Funds SICAV may wish to communicate with you with information on other products and services offered by the Rathbone group. However, you should note that where you have applied for a Rathbones fund through an adviser, we may disclose information concerning your investments in these products to that adviser.

    If you do not wish to be contacted by Rathbone companies, please advise us in writing at the following address:

    Data Protection Officer, Rathbone Luxembourg Funds SICAV, 16, Boulevard d'Avranches, L-1160 Luxembourg.

8. Declaration and signature of applicant(s)

1. In signing this application form, please ensure you are able to make the following declarations. If you are in any doubt, please contact our information line on +44 (0)20 7399 0800.
2. I/We acknowledge that, I/we have filled in and subscribed for shares in the fund(s) The subscription is made in full agreement and accordance with the fund Prospectus, and all declarations included in this application form.
3. I/We confirm that I/We have received and read a copy of the most recently issued Prospectus and the most recently Key Investor Information Document(s) (KIID), and any other documents required under any applicable laws or regulations. Documentation is available on the fund website at rathbonefunds.com – this application and any subsequent subscriptions are based solely on, and subject to, these documents, the articles of incorporation of the fund(s) and this application form. I/We undertake to invest in accordance with, and subject to, the terms of these documents.
4. I/We declare that I/we are willing to accept the relevant key investor information document (KIID) and the Prospectus in electronic format, by email or by consulting the fund website at rathbonefunds.com – this application and any subsequent subscriptions are based solely on, and subject to, these documents, the articles of incorporation. Please send the fund(s) KIID, the Prospectus or any other relevant or required information to the following email address:

   _____

5. I/We confirm that I/we have reached the age of majority under the laws of my/our country of nationality or domicile and that I/we have full power and capacity to subscribe to the fund(s) and to enter into any subsequent transactions.
6. I/We acknowledge that where timely settlement for a subscription of shares is not made in accordance with the Prospectus, the fund(s) may either cancel the allotment of shares and return any subscription monies to me/us without interest; or deem the late settlement to be an application for shares on the next dealing day following such late settlement. The fund(s) may also redeem all or part of my/our holding to meet the costs to the fund(s) of late or non-payment.
7. I/We understand that this application and any subsequent transactions are irrevocable and legally binding.
8. I/We undertake to submit applications for subscription in accordance with the cut-off time set out in the Prospectus.
9. I/We acknowledge that any applications received after the cut-off on any dealing day (as defined in the Prospectus) will be processed on the next dealing day.
10. I/we hereby confirm that I/we would immediately inform if there is any change of data (directorship, shareholding, ownership, purpose etc.) to the entity/structure.
11. I/We undertake not to engage in activities which may adversely affect the interests of the shareholders of the fund(s).
12. I/We acknowledge that if the directors of the fund(s) determine or suspect that I/we have engaged in such activities, they may suspend, cancel, reject, or otherwise deal with my/our subscription application and take any action or measures as appropriate or necessary to protect the fund(s) and its/ their shareholders.
13. I/We confirm that I/we are not prohibited by any applicable laws or regulations to subscribe to shares in the fund(s) and are not US persons (as defined in the prospectus) nor are holding nor will hold the shares on behalf of a US person (as defined in the Prospectus).
14. I/We declare that all the information provided in this subscription form, and the statements made in it, are correct; and understand they are continuous, and shall apply to any subsequent transactions. I/We shall notify (as defined in the Prospectus) promptly in writing of any changes.
15. I/We acknowledge that I/we will be required to provide identity evidence required by, and in accordance with, applicable Luxembourg laws and regulations relating to anti-money laundering checks. This subscription, and any future transactions, shall not be processed until such documentation is received.
16. I/We understand that, as permitted in the Prospectus, we reserve the right to reject in whole, or in part, or defer any transaction. Monies received by (as defined in the Prospectus) for a rejected subscription will be returned without interest and at my/our risk.
17. I/We understand that I/we will immediately notify the Transfer Agency if any of the declarations contained in the application or the terms and conditions are no longer accurate.
18. I/We understand that this subscription and any subsequent transactions are governed by and construed in accordance with the laws of Luxembourg.
19. I/We confirm that we have read and understand the terms and conditions of this application form.
20. I/We confirm that we have specially read and understand the data protection section of this application form and agree to the treatment of Information specified therein.
21. I acknowledge that the information contained in this application form and to be filled in for compliance with FATCA and CRS may be reported to the Luxembourg tax authorities and exchanged with tax authorities of another country or countries pursuant to intergovernmental agreements to exchange financial account information or any other piece of legislation which is applicable in that respect.
22. I certify that where I have provided information in this application form for compliance with FATCA and CRS regarding any other person (such as a controlling person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to and the Transfer Agency and that such information may be provided the Luxembourg tax authorities and exchanged with tax authorities of another country or countries pursuant to intergovernmental agreements to exchange financial account information or any other piece of legislation which is applicable in that respect.
23. I declare that all statements made for compliance with FATCA and CRS in this declaration are, to the best of my knowledge and belief, correct and complete.
24. I undertake to advise Rathbone Luxembourg Funds SICAV and the Transfer Agency within 30 days of any change in circumstances which affects the tax residency status of the applicant or causes the information contained herein to become incorrect (including any changes to the information on controlling persons), and to provide Rathbone Luxembourg Funds SICAV and the Transfer Agency a suitably updated self-certification and declaration within 90 days of such change in circumstances.

8. Declaration and signature of applicant(s) (continued)

25. I/We confirm and certify that:

☐ **I am/We are the beneficial owner(s) of the shares subscribed to; OR** ☐ **I am/We are not the beneficial owner(s) of the shares subscribed to.**

The beneficial owner(s) of the shares subscribed for is/are: _____

Kindly note that as the investment is being made on behalf of another investor, the relevant due diligence will have to be provided according to the legal nature of the investor.

We are not the beneficial owner(s) of the shares subscribed for within the scope of our regulated activity as a fully licensed credit institution or financial professional regulated in a country that is included in the Transfer Agency approved list of countries imposing requirements equivalent to Luxembourg (the list can be provided by the Transfer Agency upon demand). As a result of the application of the due diligence rules, we have documented the identity of underlying beneficiaries in accordance with all applicable Luxembourg laws and circulars regarding the prevention of money laundering, and in particular with the Luxembourg law dated 12 November 2004 against money laundering and terrorism financing, and in accordance with FATF 40 Recommendations and FATF 9 Special Recommendations on the prevention of terrorism financing

- I/We understand that I/we shall be solely responsible for complying with all relevant legal, tax and regulations in force in my/our country of citizenship, residence or domicile.
- I/We understand that I/we will immediately notify the Transfer Agency if any of the declarations contained in the application or the terms and conditions are no longer accurate.
- I/We understand that this subscription and any subsequent transactions are governed by and construed in accordance with the laws of Luxembourg.

I/We acknowledge that where timely settlement for a subscription of shares is not made in accordance with the Prospectus, Rathbone Luxembourg Funds SICAV may either cancel the allotment of shares and return any subscription monies to me/us without interest; or deem the late settlement to be an application for shares on the next dealing day following such late settlement. Rathbone Luxembourg Funds SICAV may also redeem all or part of my/our holding to meet the costs to the fund(s) of late or non-payment.

I/We acknowledge that, I/we have duly filled in this form and subscribed to shares in the fund(s). The subscription is made in full agreement and accordance with the fund(s) Prospectus, receipt of orders placed by fax, and 'declaration and signature of applicant(s)'.

Please print full name	**Please print full name**
_____	_____
Signature	**Signature**
_____	_____
Date	**Date**
_____	_____

All joint applicants must sign the application form. This subscription form and subsequent instructions may be signed by someone else on your behalf and/or on behalf of any joint applicant(s) if duly authorised to do so, but the power(s) of attorney or other written authority must be submitted for inspection by the Transfer Agency), please fill in the below details in that respect.

Agent details

Company name _____

Contact person _____

Address _____

_____

Post/area code _____

Country _____

Telephone _____ Fax _____

Email _____

Regulatory registration number _____

Name of regulator _____

Agent code _____

Important information – United States (US persons)

The shares have not been and will not be offered for sale or sold in the US, its territories or possessions and all areas subject to its jurisdiction, or to US persons, except in a transaction which does not violate the securities laws of the US. US persons but non-residents of the US, may have access to the shares via non-US products or structures. The Articles of Incorporation permit certain restrictions on the sale and transfer of Shares to restricted persons and the board of directors has decided that US persons shall be restricted persons and are defined as follows:

The term 'US person' shall mean a natural person, citizen or resident of the US, a partnership organised or existing under the laws of any state, territory or possession of the US, or a corporation organised under the laws of the US or of any state, territory or possession thereof, or any estate or trust, other than an estate or trust the income of which from sources outside the US is not includable in gross income for purpose of computing US income tax payable by it. If a shareholder subsequently becomes a 'US person' and such fact comes to the attention of Rathbone Luxembourg Funds SICAV, shares owned by that person may be compulsorily repurchased by the fund(s).

For the purposes of this restriction, a US person shall also be considered as an entity organised principally for passive investment (such as a commodity pool, investment company, or other similar entity, other than an employee benefit plan or a pension plan for the employees, officers, or principals of an entity organised and with its principal place of business outside the US and which is established and administered in accordance with the laws of a country other than the US and customary practices and documentation of such country) in which US persons hold units of participation, or which has as a principal purpose the facilitating of investment by US persons in a sub-fund; or a partnership, corporation, or other entity created, organised, or incorporated under the laws of a country other than the US, not having its principal place of business in the US, and formed by a US person principally for the purpose of facilitating investment in securities not registered under the US Securities Act of 1933 as amended; or an estate or trust of which any executor, administrator, or trustee is a US person; or an agency or branch of a non-US entity located in the US; a non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a US person; or a discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organised, incorporated, or (if a natural person) resident in the US. Any shareholders or beneficial owner of shares identified as US persons under the above definition will be prevented from switching between sub-funds/share classes within a sub-fund and making additional investments. Any switch shall be treated as redemption followed by a subscription. The subscription shall be refused. Appropriate information shall be provided the relevant person.

The distribution of the Prospectus and the offering of the shares may be restricted in certain jurisdictions. It is the responsibility of any persons in possession of the Prospectus and any persons wishing to apply for shares to inform themselves of, and to observe, all applicable laws and regulations of any relevant jurisdictions. Prospective applicants for shares should inform themselves as to legal requirements so applying and any applicable exchange control regulations and taxes in the countries of their respective citizenship, residence or domicile.

Appendix 1. Investor due diligence requirements

Pursuant to applicable Luxembourg laws and regulations, obligations have been outlined to prevent the use of undertakings for collective investment such as the fund for money laundering or terrorism financing purposes. As a result of such provisions, the Transfer Agency must document the identity of the investor and that of the ultimate beneficiary of the subscription.

The ultimate beneficiary is the natural person(s) who ultimately owns or controls the shares and/or on whose behalf a transaction or activity is being conducted. The beneficial owner shall at least include:

(a) for corporate entities the individual(s) who ultimately own(s) or control(s) more than 25% of the shares of the entity, or who otherwise exercise(s) control over the management of the entity;

(b) in the case of legal entities such as foundations, and legal arrangements such as trusts, individual future beneficiaries (if already determined) or the class of persons in whose main interest the entity or arrangement is set up or operates; or the natural person(s) exercising ultimate control over the trust by means of direct or indirect ownership or by other means.

In case of an incomplete application form, the Registrar and Transfer Agent has the right to refuse to accept the application for subscription. The Transfer Agent may also ask for additional proof of identification where deemed necessary, e.g. utility bill, to prove address.

Therefore, subscriptions will only be accepted by Rathbone Luxembourg Funds SICAV upon completion of identification requirements to the satisfaction of the Registrar and Transfer Agent.

The list of requirements below only represents a reference guide on investor due diligence requirements and cannot be deemed as exhaustive, due to the variety of different entities and geographical/legislative contexts the Transfer Agent might be confronted with while performing its function of Transfer Agent/Registrar. The Transfer Agent reserves the right to apply enhanced or reduced due diligence in specific circumstances, and to leverage KYC requirements according to the nature of the activity performed by the investor, and/or to the jurisdiction of reference.

I. STANDARD DUE DILIGENCE

Please find below a list of the minimum requirements for some of the most common types of investors:

1. Individuals:

Certified copy of a valid official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date. If any of the required information (such as nationality, town/city/country of birth or specimen signature) is not available on the identification document, they will need to be indicated on the notarised copy.

2. Companies:

A) Bank and other financial institutions (if not eligible for reduced due diligence)

1. Certified true copy of license from the competent supervisory authority (or independently obtained evidence of regulation via webpage of the supervisory authority).
2. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
3. Latest available audited financial report or audit engagement letter.
4. Certified true copy of a valid, official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date for the individuals operating the account. If any of the required information (such as nationality, town/city/country of birth or specimen signature) is not available on the identification document, they will need to be indicated by the individual on the certified true copy.
5. Certified true copy/original of the shareholders register detailing names, date and town/city/country of birth (if applicable), residence and percentage held. As an alternative, a certified true copy register showing the shareholders owning 25% or more.
6. Certified true copy of identification documents of the shareholders owning 25% or more of the capital of the company.

B) Unlisted companies

1. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
2. Certified true copy of a valid, official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date for the individuals operating the account. If any of the required information (such as nationality, town/city/country of birth or specimen signature) is not available on the identification document, it will need to be indicated by the individual on the certified true copy.
3. Certified true copy/original of the list of directors (Certificate of Incumbency – available in certain countries only).
4. Certified true copy of certificate of incorporation or comparable statement from the relevant Registrar of Companies or Certificate of Good.
5. Standing – available in certain countries only.
6. Certified true copy of articles of association/incorporation and/or bye-laws.
7. Latest available audited financial report or audit engagement letter.
8. Certified true copy/original of the shareholders register showing their names, date and town/city/country of birth (if applicable), residence and percentage held. As an alternative a certified true copy register showing the shareholders owning 25% or more.
9. Certified true copy of identification documents of the shareholders owning 25% or more of the capital of the company (if any)
10. Original or certified true copy of the group chart where necessary to understand the link to the ultimate beneficial owner of the capital of the company and to ensure appropriate identification.

3. Other vehicles:

A) General partnerships

1. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
2. Certified true copy of the founding partnership agreement.
3. Certified true copy/original of the list of directors/partners.
4. Certified true copy of certificate of incorporation or comparable statement from the relevant Registrar of Companies.
5. Latest available audited financial report or audit engagement letter.
6. Certified true copy of a valid, official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date for the individuals operating the account.
7. Certified true copy/original of the shareholders register showing names, date and town/city/country of birth (if applicable), residence and percentage held.
8. Certified true copy of identification documents of the shareholders owning 25% or more of the capital of the company.

B) Trusts

An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).

Certified true copy of the Declaration or Deed of Trust (initial/definitive deed and all subsequent deed of Variation/amendment).

Certified true copy of valid identity documents for the settlor/s, beneficiary/ies, trustees (if private individuals) and for the protector (if applicable) of the trust.

Certified true copy of a valid, official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date for the individuals operating the account. If any of the required information (such as nationality, town/city/country of birth or specimen signature) is not available on the identification document, it will need to be indicated by the individual on the certified true copy.

Certified true copy of business license, business registration certificate or evidence of membership to the applicable regulatory body for the trustee, the beneficiaries, the settlor and the protector of the trust (if corporate bodies).

Latest available audited financial report or audit engagement letter (if unavailable for the trust, financial statement of the corporate trustee should be obtained).

Certified true copy/original list of directors of the corporate trustee.

Confirmation of the nature of the trust (i.e. revocable or irrevocable) and that it is not being dissolved, struck off, wound up, liquidated or insolvent (this may be documented by a confirmation from qualified accountants or auditors).

C) Funds (if not eligible for reduced due diligence)

1. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
2. Certified true copy of the Prospectus or Offering Memorandum bearing indication of Transfer Agent/Registrar of the fund.
3. Certified true copy/original of the list of directors of the investment fund.
4. Certified true copy of certificate of incorporation or comparable statement from the relevant registrar of companies.
5. Certified true copy of articles of association/incorporation and/or bye-laws (if applicable).
6. Certified true copy of a valid, official and legible identity document (such as passport, identity card, driver's licence) bearing photo, name, nationality, date and town/city/country of birth, signature and expiration date for the individuals operating the account. If any of the required information (such as nationality, town/city/country of birth or specimen signature) is not available on the identification document, they will need to be indicated by the individual on the certified true copy.
7. Latest available audited financial report or audit engagement letter.
8. Original written confirmation from the Transfer Agent of the fund that no shareholders own 25% or more of the fund (if any shareholders owns more than 25% or more of the fund, they will need to be identified.

II. REDUCED DUE DILIGENCE

1. Reduced due diligence applies in principle where investment is made by a regulated financial professional (e.g. bank, insurance company) directly investing in a fund, either acting on its own behalf or as a nominee provided that the regulated financial professional is established in one of the Transfer Agent's approved list of countries imposing requirements equivalent to Luxembourg (the Transfer Agent can provide a list).
2. Occasional change in EU/Luxembourg legislation and Rathbone Group policies or the circumstances of any transaction may justify that the Registrar and Transfer Agent requires in its reasonable discretion, additional documentation on the registered holder and the ultimate beneficiary during the course of the relationship.

A) Companies listed on a stock exchange member of World Federation of Exchanges provided that such stock exchange is located in a country that complies with the measures for the fight against money laundering and terrorist financing required by international standards and applies them effectively (the Transfer Agent's list of such stock exchanges can be provided).

1. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
2. Details of listing stock exchange and registration number (e.g. Bloomberg, Reuters or webpage of relevant eligible recognised stock exchange etc).

B) Financial Institutions regulated in one of the approved list of countries imposing requirements equivalent to Luxembourg (the list can be provided by the Transfer Agent).

1. Certified true copy of license from the competent Supervisory Authority.
2. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
3. Original duly signed AML (anti-money-laundering) letter (Transfer Agent's template) or Wolfsberg Questionnaire.

C) Investment fund domiciled and regulated in one of the Transfer Agent's approved list of countries imposing requirements equivalent to Luxembourg (the list can be provided by our Transfer Agency).

1. Certified true copy of visa or equivalent license from the competent supervisory authority (or independently obtained evidence of regulation via webpage of the supervisory authority).
2. An original or certified copy of the list of the authorised signatories operating the account (e.g. the individuals signing the application form and sending any subsequent instruction).
3. Original duly signed AML letter (Transfer Agent's template) or Wolfsberg Questionnaire.

III. ENHANCED DUE DILIGENCE

Enhanced due diligence (EDD) is a term used to define a set of measures aimed at identifying, assessing and mitigating the risks associated with Investors who pose a higher risk of Financial Crime to HSBC or to the financial industry generally. EDD is applied at the discretion of the Registrar and Transfer Agent as a result of heightened AML/CTF risks associated with: customer risks, countries and geographical areas, products/services/transactions risk factors, delivery channel risk factors.

If you have any questions please contact international@rathbones.com

Appendix 2. Entity and controlling person FATCA and CRS self-certifications (see glossary at the end of this form)

Under applicable local laws and regulations certain information pertaining to the applicant (in the case at hand, the entity and its controlling person(s)) have to be collected and reported to the Luxembourg tax authorities and the relevant foreign tax authorities (notably to the IRS in the US).

Please complete all sections below as directed. If you have any questions about your organisation's classifications, please contact your tax advisor. Please see notes overleaf for key definitions. Should any information provided change in the future, please ensure you advise us of the changes promptly.

Section 1: FATCA declaration specified US person

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

Please tick either (a) or (b) below and complete as appropriate.

(a) ☐ The entity **is** a US person and the entity's US Federal taxpayer identifying number (US TIN) is as follows:

US TIN _____

OR

(b) ☐ The entity is **not** a specified US person (please also complete sections 2, 3, 4 and 5)

Section 2: Organisation's classification for FATCA purposes

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

The information provided in this section is for FATCA purposes, please note that this classification may differ from your CRS classification in section 4.

2.1 Financial institutions under FATCA:

2.1.1 **If the entity is a financial institution, please tick one of the below categories and provide the entity's GIIN**

I. Luxembourg financial institution or a partner jurisdiction financial institution ☐

II. Registered deemed compliant foreign financial institution ☐

III. Participating foreign financial institution ☐

2.1.2 Please provide the entity's global intermediary identification number (GIIN) _____

2.1.3 **If the entity is a financial institution but unable to provide a GIIN, please tick one of the below reasons**

I. Partner jurisdiction financial institution and has not yet obtained a GIIN ☐

II. The entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN ☐

Please provide the sponsor's name and sponsor's GIIN

Sponsor's name _____

Sponsor's GIIN _____

III. Exempt beneficial owner ☐

IV. Certified deemed compliant foreign financial institution ☐
(including a deemed compliant financial institution under appendix II of the agreement)

V. Non-participating foreign financial institution ☐

VI. Excepted foreign financial Institution ☐

VII. US person but not a specified US person ☐

2.2 Non-financial institutions under FATCA

If the entity is not a financial institution, please tick one of the below categories

a. Active non-financial foreign entity ☐

b. Passive non-financial foreign entity ☐
(If this box is ticked, please include controlling person self-certification forms for each of your controlling persons that is a specified US person)

c. Excepted non-financial foreign entity ☐

d. The entity is a US person but not a specified US person ☐

Section 3: CRS declaration of tax residency

Please indicate the entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers).

Country of tax residency	Tax ID number*

*Provision of a tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

If applicable, please specify the reason for non-availability of a tax ID number

Section 4: Entity's CRS classification

The information provided in this section is for CRS, please note your CRS classification may differ from your FATCA classification in section 2.

a. Custodial institution, depository institution, specified insurance company or investment entity other than an investment entity under A(6)(b) of section VIII of the CRS resident in a non-participating jurisdiction ☐

b. An investment entity under A(6)(b) of section VIII of the CRS resident in a non-participating jurisdiction ☐
(if this box is ticked, please include controlling person self-certification forms for each of your controlling persons)

c. Active non-financial entity –

(i) a corporation, the stock of which is regularly traded on an established securities market ☐
If you fall under this definition, please provide the name of the established securities market on which the corporation is regularly traded:

(ii) a corporation which is a related entity of such a corporation ☐
If you fall under this definition, please provide the name of the regularly traded corporation that the entity identified in section I of this form is a related entity of:

d. Active non-financial entity – a Government entity or central bank ☐

e. Active non-financial entity – an international organisation ☐

f. Active non-financial entity – other than (c)-(e) (for example a start-up NFE or a non-profit NFE) ☐

g. Passive non-financial entity ☐
(If this box is ticked, please include controlling person self-certification forms for each of your controlling persons)

Section 5: Declaration of controlling persons for FATCA and CRS

5.1 Controlling person identification

Name _____

Residential address _____

_____

_____

Post/area code _____ Country _____

Town/city/country of birth _____

Date of birth _____

Mailing address (if different from abobe)

Address _____

_____

_____

Legal name of the relevant passive NFE(s) of which you are a controlling person

Legal name of entity 1

_____

Legal name of entity 2

_____

Legal name of entity 3

_____

5.2 FATCA declaration of US citizenship or US residence for tax purposes

Please tick either (a) or (b) and complete as appropriate

(a) ☐ I confirm that **I am** a US citizen and/or resident in the US for tax purposes and my US federal taxpayer identifying number

US TIN _____

OR

(b) ☐ I confirm that **I am not** a US citizen or resident in the US for tax purposes

5.3 CRS Declaration of tax residence (please note you may choose more than one country)

Please indicate your country of tax residence (if resident in more than one country, please detail all countries of tax residence and associated tax identification numbers).

Country of tax residency	Tax ID number*

*Provision of a tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

If applicable, please specify the reason for non-availability of a tax ID number.

_____

_____

_____

Appendix 2. Entity and controlling person FATCA and CRS self certifications (see glossary at the end of this form) (continued)

5.4 Type of controlling person (to be completed by any individual who is a controlling person of an entity)

For joint or multiple controlling person's please use a separate self-certification form for each controlling person (please refer to the glossary).

		Please tick box	Entity name
a.	Controlling person of a legal person – control by ownership	☐	
b.	Controlling person of a legal person – control by other means	☐	
c.	Controlling person of a legal person – senior managing official	☐	
d.	Controlling person of a trust – settlor	☐	
e.	Controlling person of a trust – trustee	☐	
f.	Controlling person of a trust – protector	☐	
g.	Controlling person of a trust – beneficiary	☐	
h.	Controlling person of a trust – other	☐	
i.	Controlling person of a legal arrangement (non-trust) – settlor-equivalent	☐	
j.	Controlling person of a legal arrangement (non-trust) – trustee-equivalent	☐	
k.	Controlling person of a legal arrangement (non-trust) – protector-equivalent	☐	
l.	Controlling person of a legal arrangement (non-trust) – beneficiary-equivalent	☐	
m.	Controlling person of a legal arrangement (non-trust) – other-equivalent	☐	

Glossary

Note: These are selected definitions provided to assist you with the completion of this application form regarding CRS. Further details can be found in the Directive 2014/107/EU of 9 December 2014 "as regards mandatory automatic exchange of information" and in the OECD Standard for Automatic Exchange of Financial Account Information (OECD Common Reporting Standard, CRS), or on the IRS website regarding FATCA.

Active NFE

An entity will be classified as active NFE if it meets any of the following criteria:

a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

b) the stock of the NFE is regularly traded on an established securities market or the NFE is a related entity of an entity the stock of which is regularly traded on an established securities market;

c) the NFE is a governmental entity, an international organisation, a central bank, or an entity wholly owned by one or more of the foregoing;

d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a financial institution, except that an entity does not qualify for this status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

e) the NFE is not yet operating a business and has no prior operating history, (a 'start-up NFE') but is investing capital into assets with the intent to operate a business other than that of a financial institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

f) the NFE was not a financial institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a financial institution;

g) the NFE primarily engages in financing and hedging transactions with, or for, related entities that are not financial institutions, and does not provide financing or hedging services to any entity that is not a related entity, provided that the group of any such related entities is primarily engaged in a business other than that of a financial institution; or

h) the NFE meets all of the following requirements (a 'non-profit NFE'):

   i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

   ii it is exempt from income tax in its jurisdiction of residence;

   iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

   iv. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

   v. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Control

'Control' over an entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the entity. Where no natural person(s) exercises control through ownership interests, the controlling person(s) of the entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person(s) is/are identified as exercising control of the entity through ownership interests, then under the CRS the reportable person is deemed to be the natural person who hold the position of senior managing official.

Controlling person(s)

'Controlling persons' are the natural person(s) who exercise control over an entity. Where that entity is treated as a passive non-financial entity (passive NFE) then a financial institution is required to determine whether or not these controlling persons are reportable persons. This definition corresponds to the term 'beneficial owner' described in recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the controlling person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as controlling persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an entity then the CRS requires financial institutions to also identify the controlling persons of the settlor(s) and when required report them as controlling persons of the trust.

In the case of a legal arrangement other than a trust, 'controlling person(s)' means persons in equivalent or similar positions.

CRS

The common reporting standard developed by the 'Organisation for Cooperation and Economic Development' (OECD).

FATCA

The foreign account tax compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010.

Financial institution

The term 'financial Institution' means a 'custodial institution', a 'depository institution', an 'investment entity', or a 'specified insurance company'. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to financial institutions.

Investment entity

The term 'investment entity' includes two types of entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing financial assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) The second type of 'investment entity' (investment entity managed by another financial institution – as defined under A(6)(b) of section VIII of the CRS) is any entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or the first type of investment entity.

Investment entity managed by another financial institution

An entity is 'managed by' another entity if the managing entity performs, either directly or through another service provider on behalf of the managed entity, any of the activities or operations described in clause (i) above in the definition of 'investment entity'.

An entity only manages another entity if it has discretionary authority to manage the other entity's assets (either in whole or part).

NFE

An 'NFE' is any entity that is not a financial institution.

Non-participating jurisdiction

A 'Non-participating jurisdiction' means a jurisdiction with which no agreement is in place pursuant to which it will provide the information set out in the CRS.

Participating jurisdiction financial institution

The term 'participating jurisdiction financial institution means (i) any financial institution that is tax resident in a participating jurisdiction, but excludes any branch of that financial Institution that is located outside of that jurisdiction, and (ii) any branch of a financial institution that is not tax resident in a participating jurisdiction, if that branch is located in such participating jurisdiction.

Passive NFE

Under the CRS a 'passive NFE' means any: (i) NFE that is not an active NFE; and (ii) investment entity as defined under A(6)(b) of section VIII of the CRS resident in a non-participating jurisdiction.

Related entity

An entity is a 'related entity' of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an entity.

Resident for tax purposes

Generally, an entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

TIN (including 'functional equivalent')

The term 'TIN' means taxpayer identification number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a 'functional equivalent'). Examples of that type of number include, for entities, a business/company registration code/number.

Adviser 's declaration (to be completed by an adviser only; and signed by the client)

I/We the applicant confirm that the following, are acting as Financial Advisers for this account.

Adviser company name _____

Adviser company address _____

_____

_____

_____ Postcode _____

Adviser company telephone _____

Client signature (please sign in the box below)

Client name _____

Date _____

Adviser/agent stamp (please enter the company stamp, if applicable)

Stamp here

Checklist for adviser

I have enclosed with the application:

This application form ☐

Client anti-money laundering letter ☐

Certified true copy of client's signature mandate for client's dealers ☐

Full client address for receipt of contract notes ☐

Completed and signed (client and adviser) declaration ☐

Funds and ISIN reference names and codes

Sub-fund	Share class	ISIN Code
Rathbone SICAV Multi-Asset Enhanced Growth Portfolio	L Acc EUR	LU1396458041
	L Acc GBP	LU1396458397
	L Acc USD	LU1950969375
	L Acc CHF	LU1778938206
	L0 Acc GBP	LU1396458470
	P0 Acc EUR	LU1396458124
Rathbone SICAV Multi-Asset Strategic Growth Portfolio	L3 Acc EUR	LU1396458983
	L Acc EUR	LU1396458801
	L Acc GBP	LU1396459015
	L Acc CHF	LU1778938388
	L0 Acc GBP	LU1396459106
	L Inc EUR	LU1396459528
	L Inc GBP	LU1396459791
	L Inc USD	LU1396459874
	P0 Acc EUR	LU1487321249
	P1 Acc EUR	LU1487321322
	P1 Acc GBP	LU1487321595
	P2 Acc EUR	LU1487321678
	P2 Acc GBP	LU1487321751
	P3 Acc GBP	LU1487321835
Rathbone SICAV Multi-Asset Total Return Portfolio	L3 Acc EUR	LU1396460021
	L Acc EUR	LU1396459957
	L Acc GBP	LU1396460294
	L Acc CHF	LU1778938461
	L0 Acc GBP	LU1396460377
	L Inc EUR	LU1396460880
	L Inc GBP	LU1396460963
	L Inc USD	LU1396461003
	P0 Acc EUR	LU1487321918
	P1 Acc EUR	LU1487322056
	P1 Acc GBP	LU1487322130
	P2 Acc EUR	LU1487322213
	P2 Acc GBP	LU1487322304
	P3 Acc GBP	LU1487322486

Funds and ISIN reference names and codes (continued)

Sub-fund	Share class	ISIN Code
Rathbone SICAV Ethical Bond Fund	L Acc EUR	LU1396461185
	L Acc GBP	LU1396461268
	L Acc USD	LU1396461342
	L Acc CHF	LU1778938545
	L Inc EUR	LU1396461425
	L Inc GBP	LU1396461698
	L Inc USD	LU1396461771
	L Inc CHF	LU1778938628
Rathbone SICAV High Quality Bond Fund	L Acc GBP	LU2074685418
	L Acc EUR	LU2074685509
	L Acc USD	LU2074685681
	L Acc CHF	LU2074685764
	L Inc GBP	LU2074685848
	L Inc EUR	LU2074685921
	L Inc USD	LU2074686069
	L Inc CHF	LU2074686143
	Z Acc GBP	LU2076912166
	Z Acc EUR	LU2076912240
	Z Acc USD	LU2076912323
	Z Acc CHF	LU2076912596
	Z Inc GBP	LU2076912679
	Z Inc EUR	LU2076912752
	Z Inc USD	LU2076912836
	Z Inc CHF	LU2076912919
Rathbone SICAV Global Opportunities Fund	L Acc GBP	LU1950969532
	L Acc EUR	LU1950969615
	L Acc USD	LU1950969706

Copies of the Prospectus, the latest Key Investor Information Document (KIID), the Supplementary Information Document (SID), and the latest Manager's report and accounts for this fund are available on request from us, free of charge.

Rathbone Funds Advisers, Unipessoal Lda. (or Rathbone Funds Advisers) is a company acting as a tied agent to Carne Global Financial Services (Europe), Unipessoal Lda. (or CGFSE). CGFSE is a MiFID II non-independent investment advisor. As a non-independent investment advisor, it will provide you recommendations only in relation to financial instruments issued or provided by entities having close links with it, such as a company belonging to the Carne Group, or by entities having legal or economic relationships with CGFSE, such as third-party fund managers or placement agents. CGFSE has contractual relationships with different third-party fund managers and placement agents, including issuers or providers of financial instruments that CGFSE may recommend to you, whereby it receives information on those financial instruments and on-going cash fees from them. This enables CGFSE to enhance the quality of its service, by considering in its analyses a wider range of financial instruments and providing you with additional services, such as assessing the continuing suitability of the financial instruments in recommended in which you have invested. CGFSE has received cash fees which it can disclose immediately upon request.

CGFSE is supervised by CMVM (Comissão do Mercado de Valores Mobiliários). Rathbone Funds Advisers is registered in Portugal and has been appointed by CGFSE to provide investment advisory services on its behalf in relation to financial instruments, in particular units or shares in undertakings for collective investments.

Investment manager:
Rathbone Unit Trust Management Limited
Authorised and regulated by the Financial Conduct Authority

A member of the Investment Association

A member of the Rathbone Group.
Registered No. 02376568

Management company:
FundRock Management Company S.A.
Authorised in Luxembourg and regulated by the Commission de Surveillance du Secteur Financier

Rathbone Unit Trust Management Limited
8 Finsbury Circus, London EC2M 7AZ

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