



# **Institutional Cash Series plc Account Opening Form – Heritage Shares**

# Institutional Cash Series plc

## Account Opening Form – Heritage Shares

This form must be accompanied, as appropriate, by the documentation required to facilitate identity checks in fulfilment of the Company's anti-money laundering procedures. If completing manually, please complete in **black pen** and **BLOCK CAPITALS**. If completing electronically, please ensure the form is printed and signatures are included in **black pen**.

Please email a scanned copy of the account opening form and supporting documents to: [cashmanagement@blackrock.com](mailto:cashmanagement@blackrock.com)

Alternatively, please fax to +353 16125799.

For questions, please call +44 20 7743 3187 or email: [cashmanagement@blackrock.com](mailto:cashmanagement@blackrock.com)

### A. ACCOUNT OPENING INFORMATION

#### 1. Account registration details

Account name	
Account designation (if applicable)	
Entity type e.g. limited company, hedge fund, individual etc.	
Contact name	
<b>Registered address</b> (where shareholder circulars are sent) Please note that we cannot accept PO Boxes as the registered address	<b>Mailing address</b> if different from registered address (for the receipt of paper statements and contract notes)
Country	Country
Postcode	Postcode
Telephone number	
Direct fax number	
Email address	
<input type="checkbox"/> Please tick here if you are a person resident in Canada, or you are purchasing Shares on behalf of a person resident in Canada (if so, further documentation may be required). Please also refer to section 15: Representations and Statements.	
<input type="checkbox"/> Please tick here if you are a US person* acting on behalf of a non-discretionary account owned by a non-US person (if so, further documentation may be required). Please also refer to section 15: Representations and Statements.	
<input type="checkbox"/> Please tick here if you are a US person (other than a US person which fits the description in Box 2) , or you are purchasing Shares on behalf of a US person (if so, further documentation may be required). Please also refer to section 15: Representations and Statements.	

\*For purposes of this form, the term 'US person' means any person that either: (i) is a 'US person' as defined in Rule 902 of Regulation S under the US Securities Act of 1933, as amended (the '1933 Act'), or (ii) is a 'US Person' for US federal income tax purposes, which includes (a) an individual who is a US citizen or US resident alien, (b) a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States or (c) an estate or trust, the income of which is subject to United States income tax regardless of source, or (iii) does not meet the definition of 'Non-United States person' set forth in Rule 4.7 under the US Commodity Exchange Act. Please consult your advisers if you have any questions about your status under these definitions.

## 2. CDD / AML Refresh

Please state the name, email address(es) and phone numbers you wish to utilise for any future KYC (know your customer) or CDD (customer due diligence) queries (e.g. Compliance Department).

Name	Job title	Email address	Telephone number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## 3. Electronic dealing (Cachematrix™ by BlackRock)

Cachematrix™ by BlackRock is an online trading and reporting system for your BlackRock Cash Management accounts. Please tick the relevant box below (if applicable), and our Sales Support team will be in touch with you regarding next steps.

- ☐ I have access to Cachematrix™ by BlackRock and would like to add this account to the existing users.
- ☐ I would like access to Cachematrix™ by BlackRock.

## 4. Electronic reporting

Please state the email address(es) and tick the box for the information you wish to receive. Email communications are unencrypted.

Email address	Job title	Telephone number	Trade confirmations	Monthly statements
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 5. Distribution option

If choosing to invest in Distributing Shares, dividends will be automatically reinvested. If you would prefer distributions to be paid out as cash please tick below. Distributions take place on the first business day following month-end for Distributing Shares in the Liquidity Funds and Government Funds and every six months for the Ultra Short Bond Funds. Tick one box only.

- Dividends to be paid as cash into nominated redemption bank account ☐
- Dividends to be paid as cash into an alternative bank account  
(please provide details on letterhead paper signed by an authorised signatory as per current mandate) ☐
- Dividends to be reinvested into the client's holdings of the fund ☐

## 6. Authorisation

Please indicate each signatory's specific authority by ticking the appropriate box(es) and attach an additional signatory list or separate dealing mandate if required. An authorised dealer will be able to place subscriptions and redemptions on the account, trading your investments into and out of the fund, while an authorised signatory would have the ability to make changes to the account such as update signatory lists, settlement instructions, email distribution lists etc.

If the signatories in this section are to be the same individuals as those in the separate Authorised Signatory List to be provided, you can add "see separate authorised signatory list attached" in this section. Please note that the separate ASL must include, as a minimum, those individuals who have signed section 17.

Name	Title	Signature	Authorised signatory	Authorised dealer
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name	Title	Signature	Authorised signatory	Authorised dealer
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please specify if one or two signatures are required for fax trading One ☐ Two ☐

Please indicate the number of signatures required to make changes to the account One ☐ Two ☐

Please confirm the name of your auditor below.

<input type="text"/>
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## 7. Bank account details for redemption payments (and dividend distributions, if applicable)

(Any additional bank details can be attached to this form but must be signed and on headed paper if applicable, third party bank details are not acceptable).

**Beneficiary bank**  
Please note that for anti-money laundering purposes, subscriptions into the Funds must originate from the account specified below.

Euros	Sterling	US dollars
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Address</b>		
<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"/> Country	<input type="text"/> Country	<input type="text"/> Country
<input type="text"/> Postcode	<input type="text"/> Postcode	<input type="text"/> Postcode
<input type="text"/> SWIFT code	<input type="text"/> SWIFT code	<input type="text"/> SWIFT code
	<input type="text"/> Sort code	
<input type="text"/> IBAN	<input type="text"/> IBAN	<input type="text"/> ABA code
<b>Account name</b> (must match registered shareholder)		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Account number</b>		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Reference/Narrative</b> (maximum 18 characters, optional)		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Correspondent bank</b>		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/> SWIFT code	<input type="text"/> SWIFT code	<input type="text"/> SWIFT code

Section 8 must be completed by all, regardless of the capacity in which you are acting. Additionally, please complete section 8 if you are applying on your own behalf, section 9 if you are acting as an intermediary or section 11 if you are investing as a private individual or joint holder.

## 8. Declaration of capacity of applicant (must be completed by all)

Tick (i) or (ii) below as appropriate.

### ☐ (i) Declaration on own behalf (section 9 must also be completed)

I/We declare that I am/we are applying for the Shares on my own/our own behalf/on behalf of a company and that I am/we are the company is entitled to the Shares in respect of which this declaration is made and that:

- ▶ Should I/we/the company become Irish resident I/we/the company will so inform the Company, in writing accordingly.
- ▶ The monies being invested belong to the registered shareholder and no monies are being invested on behalf of underlying beneficiaries.

### ☐ (ii) Declaration as intermediary (section 10 must also be completed)

I/We declare that I am/we are applying for Shares on behalf of other persons (e.g. not on own behalf) who will be beneficially entitled to the Shares.

I/We also declare that unless I/we specifically notify you to the contrary at the time of application, all applications for Shares made by me/us from the date of this application will be made on behalf of such person; and

I/We will inform you in writing if I/we become aware that any person on whose behalf I/we hold Shares becomes Irish resident.

**Intermediaries are required to complete a letter of assurance, please contact the Sales Support team for a template.**

## 9. Declaration of residence inside or outside Ireland (own behalf only)

Tick (i), (ii) or (iii) as appropriate.

### ☐ (i) Irish residents

I am/We are an Irish resident who will cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners.  
OR

### ☐ (ii) Exempt Irish investors

I am/We are an Irish resident who will not cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. (If this section applies, it will be necessary to complete an additional form, which is available from the Sales Support team on +44 (0) 207 743 4888).  
OR

### ☐ (iii) Non-Irish residents

Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration, which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares. Terms used in this declaration are defined in the Prospectus. (See heading 'Irish Taxation').

## 10. Declaration of residence for the beneficial owner inside or outside Ireland (Intermediaries only)

Tick (i), (ii) or (iii) as appropriate.

### ☐ (i) Irish residents

As an Intermediary, I/we declare that the person who will be beneficially entitled to the Shares is an Irish resident who will cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners.  
OR

### ☐ (ii) Exempt Irish investors

As an Intermediary, I/we declare that the person who will be beneficially entitled to the Shares is an Irish resident who will not cause the Company to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. (If this section applies, it will be necessary to complete an additional form, which is available from the Sales Support team on +44 (0) 207 743 4888).  
OR

### ☐ (iii) Non-Irish residents

As an Intermediary, I/we declare that the person who will be beneficially entitled to the Share is a resident outside Ireland and is required by the Irish Revenue Commissioners to make the following declaration, which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares. Terms used in this declaration are defined in the Prospectus. (See heading 'Irish Taxation').

## 11. UBO / SMO Declaration

To comply with regulatory requirements, investors are required to fill out the details in respect of Ultimate Beneficial Ownership/Senior Managing official(s) (i.e. Under 4MLD, the Fund requires confirmation that no one natural person directly or indirectly holds more than 25% of each entity investing into the Fund – this can be a simple confirmation but if there is any natural person who directly or indirectly holds more than 25% of an investing entity, the details need to be completed below. In the event where no natural person falls under the above scenario, the senior managing official(s) of the subscribing entity need be recorded as the Beneficial Owner.

Please tick one of the below boxes and complete the relevant section:

- ☐ We confirm there is a natural person(s) who is a beneficial owner<sup>i</sup> of the investor.  
(Please complete section 1 below of this declaration).
- ☐ We confirm there is no natural person(s) who is a beneficial owner<sup>i</sup> of the investor.  
(Please complete section 2 of this declaration).

### Section 1: Natural person(s) who is a beneficial owner of the investor

#### Beneficial Owner 1 (please complete in block capitals)

Full Name	Identification Number	Occupation						
<input type="text"/>	<input type="text"/>	<input type="text"/>						
Date of Birth	Place of Birth	Nationality						
<table><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr><tr><td>DAY</td><td>MONTH</td><td>YEAR</td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DAY	MONTH	YEAR	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>						
DAY	MONTH	YEAR						

Percentage %

Registered Address (PO or C/O will not be accepted)

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

#### Beneficial Owner 2 (please complete in block capitals)

Full Name	Identification Number	Occupation						
<input type="text"/>	<input type="text"/>	<input type="text"/>						
Date of Birth	Place of Birth	Nationality						
<table><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr><tr><td>DAY</td><td>MONTH</td><td>YEAR</td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DAY	MONTH	YEAR	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>						
DAY	MONTH	YEAR						

Percentage %

Registered Address (PO or C/O will not be accepted)

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

#### Beneficial Owner 3 (please complete in block capitals)

Full Name	Identification Number	Occupation						
<input type="text"/>	<input type="text"/>	<input type="text"/>						
Date of Birth	Place of Birth	Nationality						
<table><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr><tr><td>DAY</td><td>MONTH</td><td>YEAR</td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DAY	MONTH	YEAR	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>						
DAY	MONTH	YEAR						

Percentage %

Registered Address (PO or C/O will not be accepted)

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

*If needed, please add additional natural person(s) who are beneficial owners on a separate sheet*

## Section 2: No natural person(s) who is a beneficial owner<sup>i</sup> of the investor

In the event where no natural person falls under the above scenario, the senior managing official(s) of the subscribing entity will be recorded as the Beneficial Owner.

In completing the below, we confirm we have read and understood the above definition and we have provided below details of a senior managing official(s) who should be recorded as the Beneficial Owner(s).

### Senior managing official details (please complete in block capitals)

Full Name

Date of Birth

DAY	MONTH	YEAR					

Place of Birth

Nationality

Registered Address (PO or C/O will not be accepted)

Postcode

Country

*If needed, please add additional natural person(s) who are beneficial owners on a separate sheet*

## Further information which may be required in order to verify the information provided above will be requested as required.

<sup>i</sup> Definition of a Beneficial Owner:

Article 3 of AMLD4 defines a beneficial owner as meaning any natural person(s) who ultimately owns or controls the customer and/or the natural person(s) on whose behalf a transaction or activity is being conducted and includes at least:

(a) in the case of corporate entities:

(i) the natural person(s) who ultimately owns or controls a legal entity through direct or indirect ownership of a sufficient percentage of the shares or voting rights or ownership interest in that entity, including through bearer shareholdings, or through control via other means, other than a company listed on a regulated market that is subject to disclosure requirements consistent with Union law or subject to equivalent international standards which ensure adequate transparency of ownership information. A shareholding of 25% plus one share or an ownership interest of more than 25% in the customer held by a natural person shall be an indication of direct ownership. A shareholding of 25% plus one share or an ownership interest of more than 25% in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership

(ii) if, after having exhausted all possible means and provided there are no grounds for suspicion, no person under point (i) is identified, or if there is any doubt that the person(s) identified are the beneficial owner(s), the natural person(s) who hold the position of senior managing official(s), the obliged entities shall keep records of the actions taken in order to identify the beneficial ownership under point (i) and this point;

(b) in the case of trusts:

(i) the settlor; (ii) the trustee(s); (iii) the protector, if any; (iv) the beneficiaries, or where the individuals benefiting from the legal arrangement or entity have yet to be determined, the class of persons in whose main interest the legal arrangement or entity is set up or operates; (v) any other natural person exercising ultimate control over the trust by means of direct or indirect ownership or by other means;

(c) in the case of legal entities such as foundations, and legal arrangements similar to trusts, the natural person(s) holding equivalent or similar positions to those referred to in point (b).

## 12. For Intermediary use only

If and to the extent that I distribute this investment I represent and warrant the following:

- (i) I have the necessary information and understanding of the investment, including its features, characteristics and risks, to ensure that it will be distributed in accordance with the needs, characteristics and objectives of the target market which I have identified;
- (ii) I shall provide to you at least annually or in line with such market standard frequency as may arise in due course, and more frequently as you may reasonably request from time to time, such data and information necessary for you to review the investment and check (i) that it remains consistent with the needs, characteristics and objectives of the target market defined by you; (ii) that the intended distribution strategy remains appropriate; (iii) that the investment is being distributed to the target market; and (iv) whether the investment is reaching end clients for whose needs, characteristics and objectives the investment is not compatible;

Such information will include, without limitation, the following:

- (a) information on which distribution channels I have used to sell the investment;
  - (b) summary information on the types of clients to whom the investment has been distributed;
  - (c) the proportion of sales made outside of the target market, in the absence of any permitted exceptions (such as where sales are made outside of the target market for diversification or hedging purposes);
  - (d) reports on where I have narrowed or broadened the target market assessment made available by you;
  - (e) reports on sales into the negative target market;
  - (f) reports on where I may have wrongly identified the target market or where the investment no longer meets the circumstances of the identified target market;
  - (g) a summary of any complaints received;
  - (h) responses from end clients to questions that may be suggested by you from time to time for the purposes of obtaining feedback from a sample set of clients; and
  - (i) information on the outcome of the product governance reviews required to be carried out by me as a Distributor.
- (together the "Distributor Feedback").
- (iii) Where I act as an intermediate Distributor and engage sub-distributors, I confirm that I will facilitate you obtaining the Distributor Feedback from the final Distributor who has distributed the investment to end clients.
  - (iv) To the extent that I am subject to MiFID II\* as implemented in member states of the European Union I shall comply with all applicable laws and regulatory requirements relating to Product Governance\*\*.
  - (v) I agree that, in order for you and/or your affiliates to comply with Product Governance obligations, you may at any time and without giving any reason instruct me to withdraw the investment from sale in which case, I shall, immediately on receipt of such instruction, take all action necessary to ensure that instruction is carried out. I shall ensure that any and all sub-distributors also comply immediately with such instruction.
  - (vi) I agree that you may appoint third parties to provide certain services, including providing and receiving information exchanged between us as contemplated by this section. I agree that I shall provide information required by you under this section to such third parties as notified by you from time to time.

\*Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments.

\*\*Articles 16(3) and 24(2) of MiFID, Articles 9 and 10 and Recitals 15 to 20 of the Delegated Directive, ESMA's Guidelines on MiFID II product governance requirements dated 2 June 2017 and such applicable local laws, rules, regulations and guidance implementing such European legislation in the relevant jurisdiction.

## 13. ERISA status

Are you (or are you acting on behalf of) a Benefit Plan<sup>1</sup>, governmental plan, church plan, or similar plan, established and administered in accordance with the laws of the United States or any state?

☐ Yes ☐ No

If 'Yes', further documentation may be required and/or you may not be eligible to invest.

### Notes

1 'Benefit Plan' means 'benefit plan investor' within the meaning of Section 3(42) of ERISA, which includes: (a) any employee benefit plan (as defined in Section 3(3) of ERISA) that is subject to the fiduciary responsibility provisions of Title I of ERISA; (b) any plan subject to Section 4975 of the Code (which includes a trust described in Code Section 401(a) which forms a part of a plan that is exempt from tax under Code Section 501(a), a plan described in Code Section 403(a), an individual retirement account described in Code Sections 408(a) or 408A, an individual retirement annuity described in Code Section 408(b), a medical savings account described in Code Section 220(d), a health savings account described in Code Section 223(d) and an education savings account described in Code Section 530); and (c) any entity (including a corporation, partnership, limited liability company, trust or association) whose assets are treated as 'plan assets' for purposes of ERISA by reason of a plan's investment in the entity (generally because 25% or more of a class of equity interests in the entity is owned by such plans, excluding in such 25% calculation any interests in the entity held by a person (other than a Benefit Plan) with discretionary authority or control over, or rendering investment advice regarding, the assets of the investor or held by any affiliate of such person). Any entity described in clause (c) above will generally be considered to include plan assets only to the extent of the percentage of the equity interests in the entity held by plans described in clauses (a) and (b) above. Benefit Plans also include that portion of any insurance company's general account assets that are considered 'plan assets' under Section 401(c) of ERISA and (except to the extent the entity is an investment company registered under the 1940 Act) the assets of any insurance company separate account or bank common or collective trust in which plans invest.



#### 14. Savings directive (investing as a private individual or joint holders)

In accordance with the requirements of Council Directive 2003/48/EC ('Savings Directive'), individual investors are required to supply the following information. Under these requirements, the relevant paying Agent may be required to disclose this information to the relevant tax authority depending on the investment and distribution policy of the relevant Fund.

The European Union has adopted a Directive repealing the Savings Directive on taxation on savings income from 1 January 2016 (1 January 2017 in the case of Austria). In the meantime the below information is still required, while transitional rules are in place.

Your place of residence for tax purposes

Your Tax Identification Number in your place of residence for tax purposes

Place of birth (for those without a Tax Identification Number).

Town

Country

To verify your identity for tax purposes, please attach an original document containing your tax reference number or if not available, an identity document containing details of your place and date of birth.

#### 15. Investor type

All investors must check one box below. If you are acting as trustee, agent, representative or nominee for a beneficial owner, please check the item that best describes the beneficial owner.

- |   |   |
|---|---|
| <input type="checkbox"/> Broker-dealer  | <input type="checkbox"/> Banking or thrift institution (proprietary)        |
| <input type="checkbox"/> Insurance company  | <input type="checkbox"/> Non-profit organization                            |
| <input type="checkbox"/> Registered Fund  | <input type="checkbox"/> Pension plan (excluding governmental pension plan) |
| <input type="checkbox"/> Sovereign wealth fund or non-US official institution   | <input type="checkbox"/> State or municipal governmental pension plan       |
| <input type="checkbox"/> State or municipal government entity (excluding governmental pension plans)  |   |
| <input type="checkbox"/> Private fund that would be an investment company but for Section 3(c)(1) or 3(c)(7) of the US Investment Company Act of 1940 |   |
| <input type="text"/> Other (please specify)   |   |

#### 16. Representations and statements

The Administrator, the Manager and the Company are each hereby authorised and instructed to accept and execute any instructions in respect of the Shares to which this form relates (whether applied for now or subsequently) given by me/us in written form or by facsimile, by telephone, by electronic means, or by such other means as the Manager may prescribe from time to time, without the necessity, in the case of facsimile, telephone or electronic instructions, for confirmation by me/us of such instructions in writing.

I/We hereby agree to indemnify each of the Administrator, the Manager and the Company and its Directors and agree to keep each of them jointly and severally indemnified against any direct loss actually incurred (excluding any incidental or consequential damages) and arising to any of them as a result of any of them acting upon facsimile, telephone, electronic instructions or any other such means as the Manager may prescribe other than losses resulting from the Administrator's, the Manager's and/or the Company's negligence or wilful misconduct.

In circumstances where such instructions relate to a change in the Bank Account Details for Redemption Payments referred to above, I/we acknowledge that you will require an original written instruction to effect such a change signed by the necessary number of authorised signatories. The Administrator, the Manager and the Company and its Directors may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed or otherwise given by properly authorised persons.

Unless defined elsewhere in this form, all capitalised terms used herein shall have the meanings assigned to them in the Prospectus of the Company. Neither the Prospectus nor this form constitutes an offer or solicitation to anyone in the United States or in any other jurisdiction in which such offer or solicitation is not authorised.

I/We having received and considered a copy of the Prospectus, hereby confirm that this application is based solely on the Prospectus of the Company current at the date of this form and the material contracts therein referred to together (where applicable) with the most recent annual report and accounts of the Company and (if issued after such report and accounts) its most recent unaudited half-yearly report.

I/We hereby undertake to observe and be bound by the provisions of the Prospectus and Memorandum and Articles of Association (as amended from time to time) constituting the Company and apply to be entered in the Register of Shareholders as the holder/holders of the Shares issued pursuant to your acceptance of this form and my/our subsequent subscription(s).

I/We hereby certify that I am/we are aware of the risks involved in the proposed investment as set out in the Prospectus.

Unless I/we have ticked the box in section 1 or If I/we have ticked boxes 1 or 2 in section 1, I/we represent that:

- (a) I am/we are not a US person (as defined on page 1 of this form and am/are not acquiring Shares on behalf of, or for the benefit of, a US person, OR I am/we are a US person acting on behalf of and at the direction of a non-US person; and
- (b) I/we do not intend to transfer any Shares which I/we may purchase to any person who is a US person and the beneficial owner(s) of the Shares are not residents of the US; and

(c) neither I/we nor anyone on my/our behalf has solicited the purchase of or has been solicited to purchase Shares in the United States, its territories or possessions nor have the funds to be used for the purchase been obtained from a US person and,

(d) at the time the purchase order was originated, the purchaser was outside the United States.

I/We hereby indemnify the Company, its Directors, the Manager, the Custodian and the Administrator and other Shareholders for any loss suffered by them (excluding any incidental or consequential damages and any losses resulting from the Company's, its Directors', the Manager's, the Custodian's or the Administrator's negligence or wilful misconduct) as a result of me/us acquiring or holding Shares in any Fund (whenever established) of the Company where, by virtue of my/our so acquiring or holding, I am/we are in breach of the laws of any competent jurisdiction.

I/We acknowledge that, owing to anti-money laundering requirements operating within their respective jurisdictions, the Company, its Directors, the Administrator, the Manager and any Distributor which may be appointed (as the case may be) may require further identification of the applicant(s) before the application or any subsequent redemptions, transfers or switches can be processed and the Company, its Directors, the Administrator, the Manager and any Distributor which may be appointed shall be held harmless and indemnified against any direct loss (and excluding any incidental or consequential damages) arising as a result of a failure to process the application if such information has been required by the parties referred to (in the absence of any negligence or wilful misconduct on their part) and has not been provided by me/us.

I/We confirm that I/we have the capacity and am/are duly authorised to complete this form and to make the representations and give the indemnities referred to herein.

Any personal details (and, if applicable, those of each individual whose personal data you provide) collected by the Company, Manager, other members of the BlackRock Group, and service providers, agents and other third parties through the duration of this relationship (the "Relevant Entities"), from this Application Form or through other documentation or sources, will be held and processed in accordance with the privacy notice attached to this Application Form (the "Privacy Notice"). I/We hereby:

- (a) agree that all personal data provided to the Relevant Entities by or on behalf of the investor has been and will be provided in accordance with applicable laws and regulations, including without limitation those relating to privacy or the use of personal data.
- (b) agree to ensure that any personal data that I/we provide to the Relevant Entities is accurate and up to date and I/we shall promptly notify us if I/we become aware that any such personal data is no longer accurate or up to date.
- (c) acknowledge receipt of the Privacy Notice attached to this Account Opening Form and that I/we can obtain the most recent version of the Privacy Notice from **[www.blackrock.com/cash/en-gb/account-resources/ics-privacy-notice](http://www.blackrock.com/cash/en-gb/account-resources/ics-privacy-notice)**
- (d) if an entity, shall promptly provide the Privacy Notice to (i) each individual whose personal data I/we have provided or will provide to the Relevant Entity in connection with my/our investment in the relevant sub-fund(s) of the Company (such as a director, partner, trustee, employee, agent or direct or indirect beneficial owner) and (ii) any other individual connected to me/us as may be requested by the Relevant Entity. I/we shall also promptly provide to any such individual, on request by the Relevant Entity, any updated versions of the Privacy Notice and the privacy notice (or other data protection disclosures) of any third party to which the Relevant Entity has directly or indirectly provided that individual's personal data.
- (e) acknowledge that from time the Distributor and/or investment manager(s) of the Company may send information about other products and services that it offers but that I/we have a right not to receive such information. To not receive such marketing material from the Distributor and/or investment manager(s) of the Company, please tick this box ☐

Investors who invest by reason of a referral from certain third party financial institutions should note that a payment may be made by BlackRock to such financial institutions in respect of such referrals, normally calculated as a portion of the Annual Expenses payable in relation to the investments of referred investors. Investors who invest in any Fund through certain trading platforms should note that a payment may be made by BlackRock to the entities operating such platforms, normally calculated as a portion of the Annual Expenses payable in relation to investments held in accounts that trade through such trading platforms.

Key Investor Information Document / Key Information Document:

*The following confirmation is applicable to investors that are resident, domiciled and/or investing from within the European Economic Area (EEA) or Switzerland or any other jurisdiction where KIID(s) and KID(s) apply:*

I/We acknowledge that the key investor information document (KIID) or key information document (KID) for the relevant fund can be obtained from **[www.blackrock.com](http://www.blackrock.com)** or hard copies can be obtained by contacting BlackRock ICS Sales Support Team (processing time should be factored in for requests for hard copies). If I/we choose to download KIIDs or KIDs from the website, I/we thereby confirm that I/we have expressly chosen to do so and consent to being provided with the KIIDs or KIDs in this form via the website. I/We confirm that, I/we will ensure that I/we have received and read the latest key investor information document (KIID) or key information document (KID), where applicable, for the relevant fund prior to submitting each application to subscribe for shares and/or units in such fund and will provide confirmation of this in each application.

If you are not entirely satisfied with the way we handle your complaint, you can escalate the matter by writing to the Financial Ombudsman Service, Exchange Tower, London E14 9SR, by sending an email to **[complaint.info@financial-ombudsman.org.uk](mailto:complaint.info@financial-ombudsman.org.uk)** or by calling 0800 023 4567 or 0300 123 9 123. Alternatively, you can visit the Financial Ombudsman Service website at **[www.financial-ombudsman.org.uk](http://www.financial-ombudsman.org.uk)**

#### Notes for the account opening section

- 1 Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
- 2 To be valid, account opening forms (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by each applicant. In the case of joint applicants, each must sign. In the case of a corporation, Application Forms should be signed by a duly authorised signatory provided that a certified copy of the authority authorising the signatory and an authenticated list of signatories accompanies this form. Please note that if your accompanying authorised signatory list states that two signatories are required we will require two authorised signatories to sign this section.

3 If this account opening form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, such power of attorney or a duly certified copy thereof must accompany it.

**IMPORTANT PLEASE READ**

The intended business relationship between the Company (acting through its investment managers, BlackRock Investment Management (UK) Limited and BlackRock Capital Management Inc.) and the Shareholder is that the Company will provide investment management services to the Shareholder. By investing in the Company, you confirm that you are aware of and understand this business relationship.

17. Account opening authorisation (to be signed by one or two signatories in accordance with the requirements of your accompanying authorised signatory list – see note 2 above)

I/We agree to be bound by the representations, statements and declarations set out above.

I/We have read the **ICS Privacy Notice**.

**First authorised signatory**

Title (Mr/Mrs/Miss/Other)	Name																
Authorised signatory	Date <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>DAY</td><td>MONTH</td><td colspan="2">YEAR</td><td colspan="4"></td></tr></table>									DAY	MONTH	YEAR					
DAY	MONTH	YEAR															

**Second authorised signatory**

Title (Mr/Mrs/Miss/Other)	Name																
Authorised signatory	Date <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>DAY</td><td>MONTH</td><td colspan="2">YEAR</td><td colspan="4"></td></tr></table>									DAY	MONTH	YEAR					
DAY	MONTH	YEAR															

Please note that you must also complete the relevant section of Part B  
(Self-Certification – your classification under the applicable tax regulations).

## B. SELF-CERTIFICATION

**You must complete EITHER Part A or Part B of this self-certification (or both, for Passive Non-Financial Entities with a Controlling Person(s)). Please complete all sections of the part relevant to you.**

Please note that in the case of joint holders, **each individual or entity which is a joint holder must complete a separate self-certification** – please photocopy this Self-Certification (or request an additional copy of the relevant self-certification from our Sales Support team) as required.

### A. Entity self-certification form

**To be completed by all investors other than individual investors who are also the beneficial owners of their investments – if you are an individual investor who is holding investments as beneficial owner please complete the Individual Self-Certification in Part B below instead.**

Tax Regulations<sup>1</sup> require us to collect certain information about each investor's tax residency and tax classifications. We also require you to provide further relevant information in this form. In each case, we may use the information you provide in this form for the purpose of assisting us, our affiliates and our agents to comply with the Tax Regulations, including by disclosure to relevant tax authorities. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information about your account(s) with the relevant tax authorities.

In each case, the relevant tax authorities may in turn share this information with the tax authorities of other jurisdictions, including the US.

If you have any questions about your organisation's classifications in the form below, please contact your tax adviser or see the information on the OECD website [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/). Please see explanatory notes for key definitions. Should any information provided change in the future, please ensure you advise us immediately.

**IN ORDER FOR THIS FORM TO BE VALID ALL SECTIONS 1 TO 5 MUST BE COMPLETED**

#### 1. Tax residency information

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

**1.1** Please state the country in which your organisation is resident for tax purposes

**1.2** Please provide us with your organisation's Taxpayer Identification Number

#### 2. Organisation's classification under FATCA<sup>2</sup>

Please tick only one box with reference to the tax residency stated in box 1.1.

**If your organisation is a Financial Institution<sup>6</sup>, please specify which type:**

**2.1** Partner Jurisdiction Financial Institution<sup>7</sup>

☐

**2.2** Participating Foreign Financial Institution<sup>9</sup> (in a non-IGA jurisdiction<sup>8</sup>)

☐

**2.3** Non-Participating Foreign Financial Institution<sup>10</sup> (in a non-IGA jurisdiction<sup>8</sup>)

☐

**2.4** Financial Institution resident in the USA or in a US Territory<sup>11</sup>

☐

**2.5** Exempt Beneficial Owner<sup>12</sup>

☐

**2.6** Deemed Compliant Foreign Financial Institution<sup>13</sup> (besides those listed above)

☐

**If your organisation is not a Financial Institution<sup>6</sup>, please specify the entity's FATCA status below:**

**2.7** Active Non-Financial Foreign Entity<sup>14</sup>

☐

**2.8** Passive Non-Financial Foreign Entity<sup>15</sup>

☐

*If you tick this box, please include individual self-certification forms for each of your Controlling Persons<sup>4</sup>*

#### 3. Organisation's classification under the CRS<sup>2</sup>

Please tick only one box in this section with reference to the tax residency stated in box 1.1.

**3.1** Financial Institution (other than an entity within 3.2)<sup>19</sup> (this includes Non-Reporting Financial Institutions<sup>20</sup> such as a pension scheme, government entity, international organisation and other entities listed in Explanatory Note 20).

☐

**3.2** A Non-Participating Jurisdiction Managed Investment Entity<sup>24</sup>

☐

*If this box is ticked, please include individual self-certification forms for each of your Controlling Persons<sup>4</sup>*

**3.3** Active Non-Financial Entity<sup>22</sup> which is either:

▶ regularly traded on an established securities market or a Related Entity<sup>21</sup> of such an entity;

☐

▶ a Governmental Entity;

☐

▶ a Central Bank; or

☐

▶ an International Organisation

☐

**3.4** Active Non-Financial Entity<sup>22</sup> (other than those listed in 3.3 above)

☐

**3.5** Passive Non-Financial Entity (other than an entity within 3.2)<sup>23</sup>

☐

*If you tick this box, please include individual self-certification forms for each of your Controlling Persons<sup>4</sup>*

#### 4. Complete this only if your organisation is US Tax Resident (box 1.1)

Tick this box if your organisation is any of the following. ☐

- ▶ A retirement plan under section 7701(a)(37), or exempt organisation under section 501(a) of the US Internal Revenue Code.
- ▶ A regularly traded corporation on a recognised stock exchange.
- ▶ Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange.
- ▶ A government entity.
- ▶ Any bank as defined in section 581 of the US Internal Revenue Code.
- ▶ OR any other exclusion listed in Explanatory Note 18.

#### 5. Declaration for FATCA and CRS<sup>2</sup>

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete. I confirm that I have obtained the consent of each data subject in relation to the processing of their personal data for the purposes and in the manner described in this form. I agree to notify BlackRock immediately in the event that information on this self-certification form changes (including any changes to Controlling Persons).

On behalf of (organisation name)

Country of incorporation of organisation

##### Organisation address

Postcode

Country

##### First authorised signature

Name of signatory

Position in organisation

Signature

Date

DAY	MONTH					YEAR			

##### Second authorised signature

Name of signatory

Position in organisation

Signature

Date

DAY	MONTH					YEAR			

# Explanatory notes

If you have any questions about your organisation's classification, please contact your tax adviser. Certain capitalised terms in these Explanatory Notes are not defined herein, for the meaning of these terms please see the relevant Tax Regulations.

## Definitions common to FATCA and CRS

### 1 Tax Regulations

The term 'Tax Regulations' refers to laws, treaties and regulations created to enable automatic exchange of tax information and include FATCA, the CRS and any regulations, guidance or intergovernmental agreements implementing or similar to the same<sup>2</sup>.

### 2 FATCA and CRS

'FATCA' means sections 1471 to 1474 of the United States ('US') Internal Revenue Code and the US Treasury regulations and official guidance issued thereunder, as amended from time to time together with any intergovernmental agreement implementing the same.

'CRS' means the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

### 3 Non-Profit Organisation

The term 'Non-Profit Organisation' means an Entity that meets ALL of the following criteria:

- (a) 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;
- (b) it is exempt from income tax in its country of residence;
- (c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (d) the applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
- (e) the applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental Entity or other non-profit organisation, or escheat to the government of the Entity's country of residence or any political subdivision thereof.

### 4 Controlling Persons

The term 'Controlling Persons' means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

'Control' over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A 'control ownership interest' depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

### 5 Entity

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

## Classifications under FATCA

### 6 Financial Institution

The term 'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA<sup>2</sup>. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

### 7 Partner Jurisdiction Financial Institution

A 'Partner Jurisdiction Financial Institution' means (i) a Financial Institution resident in a Partner Jurisdiction, but excluding any branches located outside the Partner Jurisdiction; and (ii) any branch of a Financial Institution not resident in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction (for these purposes, 'Partner Jurisdiction' means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA).

### 8 Non-IGA jurisdiction

A 'non-IGA jurisdiction' is a jurisdiction where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA<sup>2</sup>.

### 9 Participating Foreign Financial Institution

The term 'Participating Foreign Financial Institution' means a non-US Financial Institution that has agreed to comply with the requirements of an FFI agreement, as that term is defined for the purposes of FATCA.

### 10 Non-Participating Foreign Financial Institution

The term 'Non-Participating Foreign Financial Institution' means a non-participating FFI, as that term is defined for the purposes of FATCA and a Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-Participating Financial Institution pursuant to a determination by IRS or a relevant tax authority that there is significant non-compliance with FATCA obligations.

### 11 US Territory

The term 'US Territory' means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

### 12 Exempt Beneficial Owner

The term 'Exempt Beneficial Owner' means an Entity that qualifies as an exempt beneficial owner, as that term is defined for the purposes of FATCA.



### 13 Deemed Compliant Foreign Financial Institution

The term 'Deemed Compliant Foreign Financial Institution' means an Entity that qualifies as a deemed-compliant FFI, as that term is defined for the purposes of FATCA.

### 14 Active Non-Financial Foreign Entity (Active NFFE)

An 'Active NFFE' is any NFFE<sup>16</sup> that meets one of the following criteria:

- (a) Less than 50% of the NFFE'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 NFFE 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 NFFE is regularly traded on an established securities market or the NFFE is a Related Entity<sup>17</sup> of an Entity the stock of which is traded on an established securities market;
- (c) The NFFE is organised in a US Territory and all of the owners of the payee are bona fide residents of that US Territory;
- (d) The NFFE is a non-US government, a government of a US Territory, an international organisation, a non-US central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE 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. In these circumstances, the Entity will be a Passive NFFE<sup>15</sup>;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity<sup>17</sup> provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The Entity is a Non-Profit Organisation<sup>3</sup>;
- (j) The NFFE is an 'Excepted NFFE' as defined for the purposes of FATCA.

### 15 Passive Non-Financial Foreign Entity (Passive NFFE)

The term 'Passive NFFE' means any NFFE<sup>16</sup> that is not an Active NFFE<sup>14</sup>.

### 16 Non-Financial Foreign Entity (NFFE)

The term 'NFFE' means any non-US Entity that is not treated as a Financial Institution<sup>6</sup>

### 17 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 or value in an Entity.

### 18 Specified US Person

The term 'Specified US Person' means a US Person, other than:

- (a) a corporation the stock of which is regularly traded on one or more established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the US Internal Revenue Code, as a corporation described in clause (i);
- (c) the US or any wholly owned agency or instrumentality thereof;
- (d) any State of the US, any US Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organisation exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the US Internal Revenue Code;
- (f) any bank as defined in section 581 of the US Internal Revenue Code;
- (g) any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
- (h) any regulated investment company as defined in section 851 of the US Internal Revenue Code or any Entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (i) any common trust fund as defined in section 584(a) of the US Internal Revenue Code;
- (j) any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US Internal Revenue Code;
- (k) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the US or any State; or
- (l) a broker as defined in section 6045(c) of the US Internal Revenue Code.

## Classifications under CRS

### 19 Financial Institution

The term 'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity<sup>26</sup>, or a Specified Insurance Company. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

### 20 Non-Reporting Financial Institution

The term 'Non-Reporting Financial Institution' means any Financial Institution which is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;

- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is defined in domestic law as a Non-Reporting Financial Institution;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

## 21 Related Entity

An Entity is a 'Related Entity' of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

## 22 Active Non-Financial Entity (Active NFE)

The term 'Active NFE' means any NFE<sup>25</sup> that 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<sup>21</sup> 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. In these circumstances, the Entity will be a Passive NFE<sup>23</sup>;
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the 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 Entity is a Non-Profit Organisation<sup>3</sup>

## 23 Passive Non-Financial Entity (Passive NFE)

The term 'Passive NFE' is (a) any NFE<sup>25</sup> that is not an Active NFE<sup>22</sup>; or a (b) Non-Participating Jurisdiction Managed Investment Entity<sup>24</sup>.

## 24 Non-Participating Jurisdiction Managed Investment Entity

The term 'Non-Participating Jurisdiction Managed Investment Entity' means an Investment Entity within (b) of the definition of Investment Entity<sup>26</sup> below which is not: (a) resident in a Participating Jurisdiction<sup>27</sup>; or (b) a branch located in a Participating Jurisdiction.

## 25 Non-Financial Entity (NFE)

The term NFE means any Entity that is not a Financial Institution<sup>19</sup>.

## 26 Investment Entity

The term 'Investment Entity' means any Entity:

- (a) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - (ii) individual and collective portfolio management; or
  - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a) above.

An entity is treated as primarily conducting as a business one or more of the activities described in (a) above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of (b) above, if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:

- (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or
- (ii) the period during which the Entity has been in existence.

The term 'Investment Entity' does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs (d) through (g) of the definition of Active NFE above.

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of 'financial institution' in the Financial Action Task Force Recommendations.

## 27 Participating Jurisdiction

The term 'Participating Jurisdiction' means a jurisdiction which has an agreement in place to exchange information in accordance with the CRS. Further information can be found on the OECD website [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)

## 28 BlackRock

For the purpose of this form, 'BlackRock' refers to the BlackRock entity in which you are, or are seeking to be, an investor.



## B. Individual self-certification form

To be completed only by individual investors who are also the beneficial owners of their investments. If you are not the beneficial owner of this investment (e.g. if you are holding investments as nominee/trustee) please complete the Entity Self-Certification in Part A above instead.

### Tax residency

Tax Regulations<sup>1</sup> require us to collect certain information about each investor's tax residency<sup>2</sup>. We also require you to provide further relevant information in this form. In each case, we may use the information you provide in this form for the purpose of assisting us, our affiliates and our agents to comply with the Tax Regulations, including by disclosure to the relevant tax authorities.

In certain circumstances (including if we do not receive a valid self-certification from you) we will be obliged to share information about your account(s) with the relevant tax authorities.

In each case, the relevant tax authorities may in turn share this information with the tax authorities of any or all participating jurisdictions<sup>3</sup>, including the US.

Please indicate all countries in which you are resident for tax purposes and your associated Taxpayer Identification Number(s) in the table below. If you are also a US citizen you must include United States in this table along with your US Tax Identification Number. If you have any questions about your tax residency<sup>2</sup>, please contact your tax adviser and see the information on the OECD website<sup>4</sup>.

Country/Countries of tax residency	Taxpayer Identification Number (TIN)	N/A*
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

\*Please only tick this column if you are resident in a country which does not issue TINs<sup>5</sup>.

### Declaration

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete and I consent to the processing of my personal data for the purposes and in the manner described in this form.

I agree to notify BlackRock immediately if any of this information changes in the future.

<input type="text" value="Title (Mr/Mrs/Miss/Other)"/>		<b>Full permanent address</b>	
<input type="text" value="Surname"/>		<input type="text"/>	
<input type="text" value="First name"/>		<input type="text"/>	
<input type="text" value="Town/city of birth"/>		<input type="text"/>	
<input type="text" value="Country of birth"/>		<input type="text" value="Postcode"/>	
<input type="text" value="Date of birth"/>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>DAY MONTH YEAR</div>	<input type="text" value="Country"/>	
<input type="text" value="Signature"/>		Date	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>DAY MONTH YEAR</div>

### Notes

- The term 'Tax Regulations' refers to laws, treaties and regulations created to enable automatic exchange of tax information and include sections 1471 to 1474 of the United States Internal Revenue Code ('FATCA'), and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, and any local regulations implementing or similar to the same ('CRS').
- In general, you are tax resident where you are liable to taxes, based on where you live and work permanently although different jurisdictions have different rules in relation to tax residency. If in doubt, please contact your tax adviser.
- Those countries that have agreed to exchange information under FATCA and/or the CRS<sup>1</sup>.
- [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)
- The column should also be ticked if you do not have a TIN because your country does not issue TINs to all residents or you are resident in a jurisdiction where domestic law does not require the collection of this information (details of which are published on the OECD website at [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)
- For the purpose of this form, 'BlackRock' refers to the BlackRock entity in which you are, or are seeking to be, an investor.

Please note: the following section is only to be completed if you have already filled out an Entity Self-Certification form and have identified yourself as a Controlling person of a Passive Non-Financial Entity (NFE).

Please tick one box only in this section.

Name of organisation you are a controlling person of	
Client identification number (if known)	
<b>Controlling person type</b>	
(a) CP of legal person – ownership	<input type="checkbox"/>
(b) CP of legal person – other means	<input type="checkbox"/>
(c) CP of legal person – senior managing official	<input type="checkbox"/>
(d) CP of legal arrangement – trust – settlor	<input type="checkbox"/>
(e) CP of legal arrangement – trust – trustee	<input type="checkbox"/>
(f) CP of legal arrangement – trust – protector	<input type="checkbox"/>
(g) CP of legal arrangement – trust – beneficiary	<input type="checkbox"/>
(h) CP of legal arrangement – trust – other	<input type="checkbox"/>
(i) CP of legal arrangement – other – settlor-equivalent	<input type="checkbox"/>
(j) CP of legal arrangement – other – trustee-equivalent	<input type="checkbox"/>
(k) CP of legal arrangement – other – protector-equivalent	<input type="checkbox"/>
(l) CP of legal arrangement – other – beneficiary-equivalent	<input type="checkbox"/>
(m) CP of legal arrangement – other – other-equivalent	<input type="checkbox"/>

## Appendix

### Institutional Cash Series plc – additional information

The following funds (authorised under the European Money Market Funds Regulation) are **short-term, Public Debt constant net asset value (CNAV)** Money Market Funds:

- BlackRock ICS Euro Government Liquidity Fund
- BlackRock ICS Sterling Government Liquidity Fund
- BlackRock ICS US Treasury Fund

The following funds (authorised under the European Money Market Funds Regulation) are **short-term, low volatility net asset value (LVNAV)** Money Market Funds:

- BlackRock ICS Euro Liquidity Fund
- BlackRock ICS Sterling Liquidity Fund
- BlackRock ICS US Dollar Liquidity Fund

The following funds (authorised under the European Money Market Funds Regulation) are a **short-term, variable net asset value (Short-Term VNAV)** Money Market Funds:

- BlackRock ICS Euro Liquid Environmentally Aware Fund (LEAF)
- BlackRock ICS Sterling Liquid Environmentally Aware Fund (LEAF)
- BlackRock ICS US Dollar Liquid Environmentally Aware Fund (LEAF)

The following funds (authorised under the European Money Market Funds Regulation) are **standard, variable net asset value (Standard VNAV)** Money Market Funds:

- BlackRock ICS Euro Ultra Short Bond Fund
- BlackRock ICS Sterling Ultra Short Bond Fund
- BlackRock ICS US Dollar Ultra Short Bond Fund

A money market fund (MMF) is not a guaranteed investment vehicle. An investment in MMFs is different from an investment in deposits; the principal invested in an MMF is capable of fluctuation and the risk of loss of the principal is to be borne by the investor. An MMF does not rely on external support for guaranteeing the liquidity of the MMF or stabilising the NAV per share. The credit ratings were solicited and financed by BlackRock.

Further information about the funds, including the methods used by the MMF to value the assets of the MMF and calculate the NAV, are available at [www.blackrock.com/cash](http://www.blackrock.com/cash)