



Vanguard®

Vanguard Investment Series plc

Subscription Agreement

Institutions, companies and intermediaries

Use this form to open an account with Vanguard Investment Series plc.

Please send the completed form and any additional required documents by fax to the Administrator at +353 1 612 3067.

Questions?

Phone +353 1 612 3226 or contact your dedicated account manager.

Important notes:

- Subscriptions will not be permitted on your account until J.P. Morgan Administration Services (Ireland) Limited, (the "Administrator") receives all required documentation (see Section 4) by fax and sends you an account notification e-mail containing your Vanguard account number.
- Immediately after receiving your account notification e-mail, you must send the original Subscription Agreement and all required documentation by post to:

Vanguard Investment Series plc
c/o J.P. Morgan Administration Services (Ireland) Limited
Attn: Transfer Agency
JPMorgan House
International Financial Services Centre
Dublin 1
Ireland

- Once you have received your account number, you may subscribe for shares. To do so, please complete an Additional Purchase Request Form and send it to the Administrator via post or fax.
- For subsequent dealings, complete the Additional Purchase Request Form, Redemption Request Form or Exchange Form, which are available from <http://global.vanguard.com>.
- No redemptions will be permitted until the Administrator receives the original Subscription Agreement and all relevant anti-money laundering documentation.
- Vanguard's Irish domiciled funds are registered for sale in Austria, Denmark, Finland, France, Germany, Iceland, Italy, Luxembourg, Netherlands, Norway, Spain, Sweden, the United Kingdom and Switzerland. Institutions not registered in these countries should contact the Vanguard Client Services team (+44 203 753 4305) to discuss investment eligibility.

1 Account Registration

Registration Address

A physical street address is required. We cannot accept a post office box. You may provide a separate mailing address below.

*Registered Name of Applicant please type or print

Type of Organization

*Contact Name

*Street Address line 1

Street Address line 2

*City

*Postal Code

*Country

*E-Mail

*Telephone include country code

*Fax include country code

* Required information.

* Where an e-mail address is provided above or otherwise to the Manager/Administrator, the Applicant (i) agrees to receive electronically all fund related documentation and/or communications, including but not limited to prospectuses and financial reports and (ii) undertakes to keep the Manager and the Administrator informed of any changes to such e-mail address.

Mailing Address

Complete this section *only* if you wish to receive all contract notes, statements and correspondence at an address other than the registration address.

*Address line 1

Address line 2

*City

*Postal Code

*Country

* Required information.

Interested Parties

Complete this section if other interested parties should receive contract notes and statements by fax.

*Name

*Company

*Fax include country code

* Required information.

If additional parties are required, please attach a letter on the company's letterhead with the additional information.

Online Account Access

Do you wish for the Applicant to have online access to account information?

☐ *Yes ☐ No

* If Yes, please supply the names and e-mail addresses of the individuals authorised to have online access. (If you need more space, please attach a separate sheet.)

Name first name, family name	Email

Note: The Administrator will only change your registration details upon receipt of an original letter of instruction signed by an authorised signatory (as defined below), unless otherwise stipulated in Section 7.

2 Dividend Payments

Complete this section only if you are investing in a distributing share class of a fund, including all Income share classes.

You may elect to have dividends paid to your bank account or automatically reinvested in further shares of the relevant fund(s), unless you own shares in the pound sterling share class of a fund. Reinvestment of dividends is not available to investors in the pound sterling share class of a fund.

If you wish to invest in the Income share class you must complete the Bank Account Information section below.

☐ Reinvest all dividends in additional shares.

☐ Pay all dividends to the bank account listed in Section 3.

If this section is not completed, all dividends will be automatically reinvested in further shares of the relevant fund(s) on your behalf.

3 Bank Account Information

Provide account information for the bank or other credit institution at which you have an account in your name. We will use this information to pay any redemption or dividend proceeds, if applicable. If your bank account information changes, please notify the Administrator by sending via post an original signed letter of instruction.

Redemptions and Dividends

Money will only be paid to the registered account holders. Redemptions will only be processed on accounts that have been cleared and verified. Please note that no third-party payments will be made.

	*GBP	*EUR	*USD	JPY
Intermediary Bank Name				
Intermediary Bank SWIFT / BIC				
Beneficiary Bank Name				
Beneficiary Bank SWIFT / BIC				
Final Beneficiary Account Name				
Final Beneficiary Account Number (USD only)	N/A – please complete Sterling IBAN or Euro IBAN below			

****Sterling IBAN**

****Euro IBAN**

* If subscribing for share classes denominated in multiple currencies, please include bank details for all applicable currencies.

** International Bank Account Number Bank

N/A – Not applicable

Note: Redemption and dividend proceeds shall only be paid in the currency of the relevant share class.

If your dividend bank details are different from your redemption bank details, please provide your dividend bank details on a separate page. If you do not provide additional details, the bank details completed in Section 3 will cover both dividends and redemptions.

4 Required Anti-Money Laundering Documentation for New Investors

All Applicants are required to comply with the following in connection with their subscription agreement in the Company. The Administrator, Vanguard Group (Ireland) Limited and the company reserve the right to request any further documentation that they in their absolute discretion feel is needed to identify, address or source of funds or wealth of the Applicant or its beneficial owners.

Institutions registered in the following countries

Austria, Denmark, Finland, France, Germany, Iceland, Italy, Luxembourg, Netherlands, Norway, Spain, Sweden, United Kingdom and Switzerland.

Please indicate the type of Institution.

☐ **Regulated entity**

Please state country of regulation

Please state name of regulator

Please provide original or certified Authorised Signatory List with your completed subscription agreement

☐ **Listed entity**

Please confirm name of exchange where Shares are traded

Please provide original or certified Authorised Signatory List with your completed subscription agreement

☐ **Subsidiary of a listed entity**

Please confirm name of exchange where Shares are traded

Please confirm name of the ultimate parent

Please provide certified list of directors, original or certified Authorised Signatory list and certified Certificate of Incorporation with your completed subscription agreement

☐ **None of the above**

Please contact the Vanguard help line (00 353 1612 3226) for alternative document requirements. As an initial reference point, the most common documentation requirements in these cases are as follows:

Documentation which may be required for Non Regulated / Unlisted / Private Company

- Certificate of Incorporation (Certified)
- Memorandum and Articles of Association (Certified)
- List of Directors (Certified)
- Original Authorised Signatory List
- One Personal Verification and one Address Verification documents for at least TWO Directors (original or certified) not longer than 3 month old. Mobile billing is not permitted as an address verification
- Names and addresses of shareholders holding 25% or more of the issued share capital, and in the case of individual shareholders, names, residential addresses, occupations and dates of birth. Where a body corporate holds 25% or more of the issued share capital, names, residential addresses, occupations and dates of birth of the ultimate beneficial owners (to a natural person) of that body corporate is to be provided.

Documentation which may be required for Pension Fund Accounts

- Original or Certified Authorised Signatory List
- Confirmation of Registration or Constitutional / Formation Document (e.g. Trust Deed) (certified)
- Certified List of Controllers (Trustee/Directors/Board Members or equivalent)
- One Personal Verification and one Address Verification documents for at least TWO Controllers (original or certified) not longer than 3 month old. Mobile billing is not permitted as an address verification.
- Original or Certified Authorised Signatory List

Documentation which may be required for a Nominee Company

- Name and Address of Parent of Nominee
- Confirmation of Regulatory Body of Parent of Nominee
- Original or Certified Authorised Signatory List for the Nominee Account

Documentation which may be required for Trusts & Partnerships

- Constitutional / Formation Document (e.g. Trust Deed, Partnership Agreement) (certified)
- Certified List of Controllers (Trustee/Partners, Members or equivalent)
- One Personal Verification and one Address Verification documents for at least TWO Controllers (original or certified) not longer than 3 month old. Mobile billing is not permitted as an address verification.
- Names and addresses of parties holding 25% or more beneficial ownership. Where a body corporate holds 25% or more, names and addresses of the ultimate beneficial owners (to a natural person) of that body corporate is to be provided.
- Original or Certified Authorised Signatory List

Documents must be certified by a suitable person/entity such as a notary public, police officer, ambassador/ consular official, chartered or certified accountant, or a practicing solicitor

Institutions NOT registered in the following countries

Denmark, Finland, France, Germany, Iceland, Luxembourg, Netherlands, Norway, Sweden, the United Kingdom and Switzerland

Please contact the Vanguard Client Services team (+44 203 753 4305) to discuss investment eligibility

Politically Exposed Persons ("PEPs")

The Applicant must notify the Administrator and the Company as soon as possible upon becoming aware of any Politically Exposed Person ("PEP") or Immediate Family Members or known Close Associates of a PEP either who (i) indirectly or directly maintains 25% or more ownership of the Applicant or (ii) exercises control over the management of the Applicant.

A "Politically Exposed Person" means an individual who is, or has at any time in the preceding 12 months been, entrusted with a prominent public function, including either of the following individuals (but not including any middle ranking or more junior official):

- (a) a specified official;
- (b) a member of the administrative, management or supervisory body of a state-owned enterprise;

A "specified official" means any of the following officials (including any such officials in an institution of the European Communities or an international body):

- (a) a head of state, head of government, government minister or deputy or assistant government minister;
- (b) a member of a parliament;
- (c) a member of a supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal;
- (d) a member of a court of auditors or of the board of a central bank;
- (e) an ambassador, chargé d'affaires or high-ranking officer in the armed forces.

"Immediate Family Member" includes the following persons; any spouse, child, parent, sibling, spouse of a child or any person who is considered to be equivalent to a spouse of the PEP or spouse of a child under the national or other law of the place where the person or PEP resides.

A "close associate" of a PEP includes any individual who has joint beneficial ownership of a legal entity or legal arrangement, or any other close business relations, with the PEP or any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of the politically exposed person.

5 Persons Authorised to Conduct Transactions

Authorisation to deal on Investor Account.

Please indicate each signatory's specific authority and attach additional list of separate dealing mandate if required.

Persons Approved to Deal by Fax and/or Phone

The following persons are approved to place trades on this account:

Name please type or print	Title
Signature	Date dd/mm/yyyy
Name please type or print	Title
Signature	Date dd/mm/yyyy
Name please type or print	Title
Signature	Date dd/mm/yyyy
If you require further approved persons to deal by fax, please provide details on a separate page.	
Please indicate the number of approved persons required to deal on the account. If you leave this field blank, two signatures will be required to deal on your account.	Number

Please sign
here. >

Authorised Signatories for Changes to Account

Any changes to the details on this account opening form can be accepted only if made in writing by the authorised persons below:

Name please type or print	Title
Signature	Date dd/mm/yyyy
Name please type or print	Title
Signature	Date dd/mm/yyyy
Name please type or print	Title
Signature	Date dd/mm/yyyy

Please sign
here. >

If you require further approved persons to deal by fax, please provide details on a separate page.

Please indicate the number of approved persons required to deal on the account. If you leave this field blank, two signatures will be required to deal on your account.	Number
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I/we hereby authorise JPMorgan Transfer Agency to release audit information on my/our account to my/our Auditor on request.

Insert name of Auditor(s) please type or print
--

6 Telephone and Automated Dealing

Complete this section if the Applicant would like the ability to transact by telephone and/or electronically with the Company, where provided.

The Applicant hereby elects to avail of the option, where it is provided, to subscribe and/or redeem and/or exchange by telephone and/or approved electronic transmission (e.g., automated trading platforms) in accordance with the provisions of the Prospectus.

<input type="checkbox"/> Telephone	<input type="checkbox"/> EMX	<input type="checkbox"/> SWIFT
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If you choose "Telephone", please complete the Telephone Dealing Authorisation Form on global.vanguard.com.

Note: In order to place instructions with the Administrator via telephone, the Applicant agrees to the following:

- a All instructions must be placed by an Authorised Signatory for the Applicant.
- b The Administrator may record all telephone instructions and may retain these recordings.
- c The Applicant will indemnify the Administrator, the Manager, their respective employees, officers and agents and the Fund for any losses suffered by them as a consequence of any unclear instructions received from an Authorised Signatory.

7 Key Investor Information Document

A. Where the Institution/Company is investing in the fund:

- 1 We confirm that we have been provided with a copy of the latest available Key Investor Information Document in respect of the class(es) of shares in which we are investing.
- 2 We acknowledge that it is a pre condition to acceptance of our application that we have been provided with the latest available Key Investor Information Document in respect of the class(es) of shares in which we are investing.

B. Where the intermediary is not investing in the fund:

- 1 We confirm that we have requested and received a copy of the latest available Key Investor Information Document.
- 2 We acknowledge our responsibility (under the applicable regulatory requirement) to ensure that our clients receive the latest available Key Investor Information Document in advance of investing in the fund.
- 3 We agree to make the Key Investor Information Document available to our clients before entering into a deal with any client and acknowledge our responsibility in this regard.

We confirm that we would like to receive the updated Key Investor Information Document in the future in the following manner (please tick relevant box):

We would like to receive hard copy updated Key Investor Information Documents via post

☐ Yes

We will obtain updated Key Investor Information Documents on the website of the Investment Manager at **global.vanguard.com**

☐ Yes

We would like to receive updated Key Investor Information Documents by email (pdf copy)

☐ Yes

For receipt of updated Key Investor Information Documents via email, please note our email address below:

Name	Title	E-mail

8 Acknowledgement, Certification and Subscription Agreement Signature—All Applicants Must Sign

The persons listed below are currently officers, trustees, general partners or other authorised agents of the Applicant(s) (each, an “Authorised Signatory” and, together, “Authorised Signatories”). The Applicant:

- Confirms that the Administrator may accept and act on any instructions received by fax (whether bearing or purporting to bear the facsimile or equivalent of any signature of any Authorised Signatory and also regardless of by whom or by what means or process, whether photographic, teleprocess, electronic or otherwise any facsimile signature may have been affixed or caused to appear on such instruction and/or such instructions may have been communicated to the Administrator) from an Authorised Signatory which the Administrator believes in good faith to have been given by one of those Authorised Signatories listed below.
- Confirms that the Administrator may accept and act on any instructions received by fax from an Authorised Signatory of the Applicant to release shareholder information to a nominated third party.
- Confirms that it shall notify the Administrator immediately by sending via post an original letter providing a revised Authorised Signatories list if the Authorised Signatories as detailed in this Subscription Agreement change.

In signing this Subscription Agreement, I/we:

- Certify, represent and warrant that I am/we are duly authorised to sign this Subscription Agreement and to subscribe for, switch or redeem shares in the Fund and that by virtue of my/ our subscribing for, holding or redeeming shares I/ we will not be in breach of (i) any of the certifications, representations and warranties contained in this Subscription Agreement; (ii) any requirements contained in the Prospectus; and (iii) any laws or regulations of any competent jurisdiction. I/we hereby indemnify the manager, investment manager, trustee, Administrator and other shareholders for any loss suffered by them as a result of any certifications, representations or warranties contained in this Subscription Agreement not being true in every respect. I/we acknowledge that capitalised terms used in the Subscription Agreement shall have the same meaning as defined terms in the Prospectus unless otherwise provided for in the Subscription Agreement.
- Confirm that I/we have been provided with and understood a copy of the Prospectus, relating to the Sub-Funds. I/we acknowledge that this application is made on the terms of the relevant Prospectus, as amended from time to time, and material contracts referred to therein together (where applicable) with the most recent annual report and accounts of the Fund and (if issued after such report and accounts) its most recent unaudited semi-annual report, and subject to the provisions of the Funds.
- Declare that Shares are neither being purchased by a U.S. Person as described in the Prospectus, nor on behalf of or for the benefit of a U.S. Person, nor does the Applicant intend transferring any Shares purchased to any person who is a U.S. Person in violation of any applicable laws or regulations. If you are a “US” person for US federal income tax purposes (as defined in the Prospectus) you will need to complete and execute a Form W-9 in accordance with the instruction accompanying the form.
- Agree that, upon request by the Company, I/We shall supply to the Company such forms, documentation and other information as necessary, or reasonably required by the Company, to enable the Company to comply with its obligations pursuant to the agreement between Ireland and the United States to implement the Foreign Account Tax Compliance Act (“FATCA”), under the OECD Common Reporting Standard (the “CRS”), or any other tax law, regulation, exchange of information or other tax reporting regime.
- Acknowledge that the Company may report certain information to the Irish Revenue Commissioners and that such information may be shared with the US Internal Revenue Service, other jurisdictions which have implemented the CRS regime or other jurisdictions pursuant to any other exchange of information or tax reporting regime.
- Acknowledge and certify that I/we understand that: (i) Shares in Vanguard Investment Series plc funds are not insured by any government or regulatory agency and are not obligations of, nor guaranteed by, J.P. Morgan Administration Services (Ireland) Limited, any of its affiliates or any commercial bank; and (ii) Shares of Vanguard Investment Series plc funds may involve risk, including loss of principal.
- Acknowledge that because of anti-money laundering requirements operating within their respective jurisdictions, the Company, the Distributor (if any) and the Administrator may require further identification of the Applicant(s) before the application can be processed. The Distributor, the Company and the Administrator shall be held harmless and indemnified against any loss arising from the failure to process this application if such information as is required from the Applicant(s) has not been provided by the Applicant(s).
- Acknowledge that the Company reserves the right to reject any application in whole/part without assigning any reason therefor.

- Confirm that the Company has duly authorised the individuals executing and delivering this Subscription Agreement to do so on its behalf and that such Authorised Signatories have full authority and legal capacity to purchase Shares in the Fund(s) and to authorise any account features elected in this Subscription Agreement on its behalf.
- Agree that the Company may at their discretion send to the Applicant any notice or document (including annual and semi annual reports) about the Applicant's investment in electronic format via e-mail unless the Applicants requests otherwise.
- Agree to notify the Company immediately if it becomes aware that any of the representations are no longer accurate and complete in all respects and agrees immediately to sell or to tender to the Company for redemption a sufficient number of Shares which would in such circumstances allow the representations to be made.
- Declare that the information contained in the Declaration of Residence completed by it in Section 9 of this Subscription Agreement is true and correct and agrees to notify the Company, the Manager or the Administrator of a subsequent change in its status that would render the declaration untrue.
- Acknowledge, and (to the extent consent is required) consent to (a) the retention and processing of its data contained in this agreement together with any other personal data furnished in connection with the investment in the Company (the "Data") by the Company, the Manager, the Custodian, Investment Manager, Distributor and/or the Administrator and their respective delegates for the purposes of (i) maintaining a register of investors, and providing subscription and redemption of Shares, (ii) prevention of money laundering, financing of terrorism or fraud, and (iii) compliance with the Company's legal and regulatory obligations (including any statutory reporting obligations); and (b) (i) the transfer of such Data to other companies or entities within the Manager's and/or the Administrator's group(s), including its or their offices outside the European Economic Areas (the EEA), and (ii) to the transfer of such Data to third-party companies or entities including their offices outside the EEA, in each case where the transfer is necessary for regulatory purposes, the maintenance of records, administrations or provision of services in relation to any investment product or services of any group of companies. The Applicant understands that the transfer of its Data may be to a country that does not have equivalent data protection to that of the EEA. The Applicant notes that it has the right to request a copy of any personal Data held about it and it has the right to have any inaccuracies in the Data corrected.
- Where the Applicant provides the Company, the Manager and/or the Administrator with personal information relating to other people, such as its clients, directors, officers, employees, advisors or other related persons, I/we warrant that I/we ensure that before doing so, the individuals in question are made aware of the fact that information relating to them will be so provided and that it may be used for any of the purposes set out above, and where necessary will obtain their consent to such use of their information. The Applicant agrees to notify the Administrator without delay in the event of any change in personal circumstances of such individuals, to enable the Administrator to keep information up to date.
- Note that while the Company, the Manager and the Administrator will not use the personal data provided by the Applicant for marketing purposes, other members of the Vanguard group of companies may use personal information to promote other products and services of the group or to publish client newsletters. The Applicant notes that it may object to the use of its information for these purposes at any time.

A signature of an Authorised Signatory is required to complete this Subscription Agreement.

Name please type or print	Title
Signature	Date dd/mm/yyyy
Name please type or print	Title
Signature	Date dd/mm/yyyy

Please sign
here. >

9 Entity Self-Certification

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

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

If any of the information below about your tax residence or FATCA / CRS classification changes in the future, please ensure you advise us of these changes promptly.

For further information on FATCA / CRS please refer to the Irish Revenue website at:

<http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at:

<http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

Section 1: FATCA Declaration Specified U.S. Person

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

☐ (a) The Entity is a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows:

U.S. TIN:

Or

☐ (b) The Entity is not a Specified U.S. Person (please also complete Sections 3, 4 and 5)

Or

☐ (c) The Entity is a US person but not a Specified U.S. Person (please also complete Sections 3, 4 and 5)

Section 2: Entity's FATCA Classification

(The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in Section 4):

2.1 Financial Institutions under FATCA:

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's GIIN at 3.2

☐ I. Irish Financial Institution or a Partner Jurisdiction Financial Institution

☐ II. Registered Deemed Compliant Foreign Financial Institution

☐ III. Participating Foreign Financial Institution

2.2 Please provide the Entity's Global Intermediary Identification number (GIIN)

2.3 If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:

☐ I. 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:

☐ II. Exempt Beneficial Owner

☐ III. Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)

☐ IV. Non-Participating Foreign Financial Institution

☐ V. Excepted Foreign Financial Institution

2.4 Non-Financial Institutions under FATCA:

If the Entity is not a Financial Institution, please tick one of the below categories:

☐ I. Active Non-Financial Foreign Entity

☐ II. Passive Non-Financial Foreign Entity
(If this box is ticked, please include self-certification forms for each of your Controlling Persons)

☐ III. Excepted Non-Financial Foreign Entity

Section 3: CRS Declaration of Tax Residency

(Please note that you may choose more than one country)

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 (“TIN”).

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).

If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

Country of Tax Residency	Tax ID Number

Section 4: Entity's CRS Classification

(The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3):

For more information please see the CRS Standard and associated commentary. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

4.1 Financial Institutions under CRS:

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

-
- ☐ I. Financial Institution under CRS (other than (II) below)
-
- ☐ II. An Investment Entity located in a *Non-Participating Jurisdiction* and managed by another *Financial Institution* (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity. Additional self-certification forms are required for each of your Controlling Person(s). Please contact the Company for the necessary self-certification forms to be completed by such Controlling Person(s).)
-

4.2 Non Financial Institutions under CRS:

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

-
- ☐ I. *Active Non-Financial Entity* – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation
-
- ☐ II. *Active Non-Financial Entity* – a Government Entity or Central Bank
-
- ☐ III. *Active Non-Financial Entity* – an International Organisation
-
- ☐ IV. *Active Non-Financial Entity* – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)
-
- ☐ V. *Passive Non-Financial Entity* (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity. Additional self-certification forms are required for each of your Controlling Person(s). Please contact the Company for the necessary self-certification forms to be completed by such Controlling Person(s).)
-

Information in relation to Controlling Person(s)

NB: Please note that each Controlling Person must complete a Separate Individual Self-Certification form.

If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

A. Declaration

I/We declare that the information provided on this form is, to the best of my/our knowledge and belief, accurate and complete.

I/We undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance occurs, which causes any of the information contained in this form to be incorrect.

Name of Applicant

On behalf of (Company Name)

Please sign
here. >

Signature of Authorised Signatory

Capacity in which you are signing

Date dd/mm/yyyy

10 Declaration of Residence Inside or Outside Ireland

Terms used in this section are defined in the "Taxation" section of the Prospectus. Please tick one as appropriate:

☐ **A. 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.

☐ **B. 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 Vanguard Transfer Agency Team on +3531 612 3226.

☐ **C. Non-Irish Investors**

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.

Declaration of Residence outside Ireland. If you tick Box C, you must tick one of the declarations in the section below.

Declaration of capacity of applicant (applicable only if you have ticked Non-Irish Investors above).

Please tick one as appropriate:

☐ **Declaration on own behalf**

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:

- I am/we are/the company is not currently "resident" or "ordinarily resident" in Ireland; and
- 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.

☐ **Declaration as Intermediary**

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; and
- Who, to the best of my/our knowledge and belief, are neither "resident" or "ordinarily resident".

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
 - Will inform you in writing if I/we become aware that any person on whose behalf I/we hold Shares becomes Irish Resident.
-

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

Name of Applicant

Address of Applicant

Please sign
here. >

Signature of Authorised Signatory

Declarant if applicable

Name and Capacity of Authorised Signatory

Date dd/mm/yyyy

Important Notes

- 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, the Subscription Agreement (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the Applicant. Where there is more than one Applicant, each person must sign. If the Applicant is a company, it must be signed by the company secretary or another authorised officer.
- 3 If the Subscription Agreement (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.
- 4 Exempt investors who are entitled to payment without deduction of tax should also request the appropriate alternative declaration form from the Administrator.

11 Checklist

Before submitting your request to open an account with the company, please ensure that you:

- ☐ **Step 1:** Complete this Subscription Agreement, ensuring that all sections are fully completed and Sections 5, 7, 9 and 10, are duly executed on behalf of the Applicant.
- ☐ **Step 2:** Enclose the additional anti-money laundering documents required by Section 4 of the Subscription Agreement.
- ☐ **Step 3:** Complete the appropriate declaration in Section 8 and ensure that this fully executed and dated declaration is returned with the Subscription Agreement to the Administrator.
- ☐ **Step 4:** Fax all of the documents detailed at Steps 1, 2 and 3 above to the Administrator at +353 1 612 3067.
- ☐ **Step 5:** Once you have received a Vanguard-assigned account number from the Administrator, send originals of all of the documents detailed at Steps 1, 2 and 3 above to the Administrator by post to:

Vanguard Investment Series plc
c/o J.P. Morgan Administration Services (Ireland) Limited
Attn: Transfer Agency
JPMorgan House
International Financial Services Centre
Dublin 1
Ireland

Notes

1 Specified U.S. Person

A Specified Person is generally any U.S. Person that is NOT a publicly traded corporation or an entity that is within the same expanded affiliate group as a publicly traded corporation, the U.S. government, a U.S. bank, a regulated investment company in the U.S. or certain other specified exempt categories.

2 FATCA

The Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010, the intergovernmental agreement entered into between the U.S. and Ireland pertaining to such provisions and any legislation, regulations or guidance issued for implementing such provisions or agreement.

3 Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means

- a. a Governmental Entity;
- b. an International Organisation (The office in Ireland of any institution of the European Union, of the European Investment Bank, the European Bank for Reconstruction and Development, or of any organization to which the Diplomatic Relations and Immunities Acts 1967 - 2006 apply, please see the relevant guidance issued by the Irish Revenue Commissioners or the IRS);
- c. a Central Bank; or
- d. a Retirement benefit scheme falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.

4 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.

5 Active Non-Financial Foreign Entity (NFFE) (FATCA definition)

A NFFE is an entity that is not a Financial Institution.

For the purpose of section 2 only, an Active NFFE is any NFFE that meets one of the following criteria:

- a. less than 50 per cent of the NFFEs gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent 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 Entity¹⁴ of an entity, the stock of which is traded on an established securities market;
- c. the NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;
- d. substantially all of the activities of the NFFE 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. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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;
- e. 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;
- f. 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;
- g. the NFFE primarily engages in financing and hedging transactions with, or for Related Entities¹⁴ 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;
- h. the NFFE is organised in a U.S Territory and all the owners of the payee are bona fide residents of that U.S. Territory; or
- i. the entity is a Non-Profit Organisation¹³.

6 Passive Non-Financial Foreign Entity (NFFE) (FATCA definition)

For the purpose of section 2 only, a Passive NFFE is any NFFE that is not an Active NFFE⁶.

7 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.

8 Other Excepted Non-Financial Foreign Entity (NFFE)

The term "Other Excepted Non-Financial Foreign Entity" means any other Active Non-Financial Foreign Entity not mentioned in Note 6 above but defined as such under U.S. FATCA regulations.