

Pension Practitioner.com Limited
Daws House
33-35 Daws Lane
LONDON
NW7 4SD

22 October 2015

Our Ref: 20/7076/SSAS DT STL 1/SH/DT/APB – Please quote this reference in any reply
Direct Dial: 03445 440 643

Dear Sirs

**Taipan Retirement Benefit Scheme
H56581**

Please find enclosed a letter received from UBS in relation to the account held on behalf of the Trustees of the above mentioned Pension Scheme.

As you will note from your records, you replaced Standard Life Trustee Company Limited as Professional Trustee in March 2015. We have advised UBS that we are not in a position to respond to their letter, however, following receipt of the enclosed reminder, we would be grateful if you could kindly now ensure that this matter is now taken up with them and that Standard Life Trustee Company Limited are removed from their records as the point of contact.

Thank you for your assistance in this matter.

Yours faithfully



Dan Thomas
Team Manager, SSAS Department

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UBS AG
 London Branch
 3 Finsbury Avenue
 London, EC2M 2AN
 Tel. +44-20-7567 5757

www.ubs.com/uk

Standard Life Administration Department
 C/o Rowanmoor Pensions
 Rowanmoor House
 46-50 Castle Street
 Salisbury
 SP1 3TS

20/10/16
 SOH

138

9 October 2015

Account reference: 382907 - CARSON/CARSON/STD LIFE TRUSTEES OF TAIWAN RETIREMENT BEN SCME

Dear Sir/Madam,

Self-Certification of your FATCA and UK FATCA Classification

We wrote to you on 10 August to inform you of an inter-governmental agreement between the UK and U.S. to implement the Foreign Account Tax Compliance Act (FATCA). The UK Government has implemented similar inter-governmental agreements between the UK and the Crown Dependencies (Jersey, Guernsey, Isle of Man) and some Overseas Territories (including Gibraltar and Cayman Islands). This is known as "UK FATCA".

FATCA was introduced by the U.S. government to identify U.S. tax payers who hold accounts outside the U.S. (either directly or indirectly through an entity). Under FATCA, all foreign financial institutions, including UBS, must obtain a U.S. FATCA classification for every entity contracting with them and identify any underlying U.S. persons or entities that fall into certain classifications. Under UK FATCA, all financial institutions, including UBS, must obtain a UK FATCA classification for every entity contracting with them. UBS must then report certain information on the financial accounts of these entities to the relevant tax authority. In the UK this information will be sent to HM Revenue & Customs (HMRC), which will pass it on to the U.S. Internal Revenue Service or to the relevant tax authorities in the Crown Dependencies or Overseas Territories, as applicable.

In order that we have your correct status under FATCA and UK FATCA, please can you complete:

- (i) the enclosed Self-Certification Form for FATCA; and
- (ii) the enclosed Self-Certification Written Statement for UK FATCA.

On the basis of the information available to us we have assumed you fall into the classification for FATCA as indicated on the enclosed form (if you fall into a different classification please contact your client adviser immediately to request an alternative form). In certain cases, your classification for FATCA may be different from your classification for UK FATCA. Please note that you are required to complete and return a FATCA form and a UK FATCA Written Statement even if you have no links to the U.S., Crown Dependencies or Overseas Territories.



Once completed please return the forms to the FATCA Processing Team at the address at the top of this letter by 9 November. Where requested, please provide all additional documentation at the same time.

If you do not return the FATCA form, the UK FATCA Written Statement and provide the information requested, your account(s) may become reportable to HMRC. In addition, for FATCA, this would result in us withholding certain amounts of any U.S. source income and may result in your account having to be closed.

You should contact your tax adviser if you are unsure of your FATCA or UK FATCA status and how these regulations affect you. Please note that UBS AG does not give tax advice.

Please contact your client adviser if you have any questions regarding FATCA or UK FATCA.

Yours faithfully,

UBS AG, London branch

A handwritten signature in black ink that reads "Alistair Conner".

Alistair Conner
Managing Director
Chief Operating Officer
UBS Wealth Management UK

A handwritten signature in black ink that reads "Scott Randall".

Scott Randall
Executive Director
General Counsel
UBS Wealth Management UK

Foreign Account Tax Compliance Act (FATCA)¹ Self-certification for Exempt Beneficial Owners and Certified Deemed-Compliant Foreign Financial Institutions (FFI) or Nonreporting IGA FFI

For London Booked Account

Entity Details

Name of Entity (the "Entity")

Registered office address (if registered) or principal place of business

City/Postcode

Country

FATCA Status²

The Entity certifies that it meets the requirements to be considered an Exempt Beneficial Owner/Certified Deemed-Compliant FFI under the provisions of the US Internal Revenue Code (IRC) Chapter 4 (FATCA) or a Nonreporting IGA FFI pursuant to Annex II of an applicable Intergovernmental Agreement (IGA) between the country you have stated above and the United States; and is treated under the provisions of the applicable IGA as **(please tick one box only)**:

Exempt Beneficial Owner³

- ☐ Exempt retirement plan⁴
- ☐ Foreign government or foreign central bank
- ☐ International organisation
- ☐ Entity wholly owned by exempt Beneficial Owners

Investment Entity

- ☐ Trustee-documented trust (Nonreporting IGA FFI)

Name of trustee

Global Intermediary Identification Number (GIIN) of trustee

- ☐ Sponsored closely held investment vehicle (Certified deemed-compliant)

Name of sponsoring entity

Global Intermediary Identification Number (GIIN) of sponsoring entity

- ☐ Sponsored investment entity and controlled foreign corporation (Nonreporting IGA FFI – Model 1 IGA country only⁵)

Name of sponsoring entity

Global Intermediary Identification Number (GIIN) of sponsoring entity

- ☐ Investment Advisor and Investment Manager⁶ (Certified deemed-compliant)

- ☐ Qualified collective investment vehicle (Nonreporting IGA FFI – Model 1 IGA country only)

* All note references can be found at the end of this document.

Small or limited scope Financial Institution

- ☐ Local bank (Certified deemed-compliant)
- ☐ FFI with only low-value accounts (Certified deemed-compliant)
- ☐ FFI with a local client base (Nonreporting IGA FFI – Model 1 IGA country only)
- ☐ Qualified credit card issuer (Nonreporting IGA FFI – Model 1 IGA country only)

Certification

The Entity understands that investments in US Securities⁷ are only possible with the completion of a UBS Substitute Form W-8. Without the UBS Substitute Form W-8 all of the Entity's accounts will be blocked for investments in US Securities.

Each of the undersigned declares that he/she:

- is authorised to sign this certification on behalf of the Entity;
- has examined the information on this form and to the best of his/her knowledge and belief it is true, correct and complete;
- undertakes and agrees to update the information contained in this form within 30 days of a change in circumstance which would render this certification incorrect; and
- acknowledges that UBS will disclose data in accordance with the Standard Terms and Conditions governing their account(s) with UBS AG London Branch as applicable.

Signature of Authorised Representative 1

Date

Name

Signature of Authorised Representative 2

Date

Name

Signature of Authorised Representative 3

Date

Name

Signature of Authorised Representative 4

Date

Name

* All note references can be found at the end of this document.

For internal bank use only

Signature(s) verified _____

¹ Further information on FATCA can be found on the internet page of the Internal Revenue Service (IRS): www.irs.gov/fatca

² If you are unsure what your FATCA status is, please consult your tax advisor. If this form does not offer the classification appropriate for the Entity, please contact your Client Advisor to request an alternative form.

³ **Exempt Beneficial Owner**

Includes retirement plans; a foreign government, any political subdivision of a foreign government or any wholly owned agency or instrumentality of any one or more of the foregoing; any international organisation (for example, the United Nations) and any wholly owned agency or instrumentality thereof; any foreign central bank of issue (for example, the Bank of England).

⁴ The US Treasury Regulations classify certain designated non-US **Retirement Plans** as Exempt Beneficial Owners. In addition, an Annex II of an applicable Intergovernmental Agreement (IGA) sets forth by name a list of specific Retirement Plans designated as exempt if governed by that IGA.

For entities established in the UK, these are any pension scheme or other retirement arrangement established in the United Kingdom and described in Article 3 (General Definitions) of the US UK Double Taxation Convention, including pension funds or pension schemes covered by IRS Announcement 2005-30, 2005-1 C.B. 988, on the Mutual agreement on U.K. Pension Agreements.

For entities established in Jersey, these are:

- a) Broad Participation Retirement Fund
- b) Narrow Participation Retirement Fund
- c) Pension Fund of an Exempt Beneficial Owner
- d) Investment Entity Wholly Owned by Exempt Beneficial Owners

For more information, please refer to the IGA between Jersey and the US.

⁵ A list of Model 1 IGA countries can be found on the internet page of the US Department of the Treasury: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

⁶ **Investment Advisor and Investment Manager**

An Investment Advisor or Investment Manager will fall into this category if their sole activity is to provide investment advice or undertake discretionary portfolio management on behalf of a customer.

In order to qualify for this category, the Entity must qualify as an Foreign Financial Institution solely because it:

- a) does not maintain financial accounts, where financial account means an account maintained by a Financial Institution and includes a Depository Account, a Custodial Account, a Cash Value Insurance Contract, an annuity contract, equity or debt interests in an Investment Entity and in certain specified cases equity or debt interests issued by other financial institutions. A Custodial account is an account for the benefit of another person that holds any financial instrument or contract held for investment, including a share in a company, a bond or a debenture. A Cash Value Insurance Contract is an insurance contract with a cash value greater than 50,000 US dollars; **and either**
- b) renders investment advice to, and acts on behalf of, a customer for the purposes of investing, managing, or administering funds deposited in the name of the customer with a Financial Institution other than a Non-Participating FFI; or
- c) manages portfolios for, and acts on behalf of, a customer for the purposes of investing, managing, or administering funds deposited in the name of the customer with a Financial Institution other than a Non-Participating FFI.

⁷ In general terms, **US Securities** under FATCA are equities of US companies, bonds and investment funds from US issuers. A non-US investment fund (e.g. Luxembourg SICAV) generally is not considered a US Security under FATCA.

Written statement for the certification of the status of an entity for the agreements to improve international tax compliance between UK and the Crown Dependencies and Overseas Territories ("UK FATCA")

For London Booked Account

Entity Details

Name of Entity (the "Entity")

Registered office address (if registered) or address of principal place of business

City/Postcode

Country

Tax Residency Information¹

Please specify the country/countries in which the Entity is resident for tax purposes. If you are applying a tie-breaker clause under an applicable tax treaty then please enter the primary tax residence only.

Tax Residence(s) (list all countries)

Tax Identification Number ("TIN")²

No TIN

1.

☐

2.

☐

If any of the TINs are not available, please specify the reason why:

If you have entered Jersey, Guernsey, Isle of Man or Gibraltar above as one or more of the Entity's tax residence/residencies, **the Entity will be disclosed to HMRC unless you confirm the Entity falls into one of the categories below.**

Please tick only one of the following reason codes:

☐ **A** a corporation, the stock of which is regularly traded on one or more established securities markets.

☐ **B** a corporation, that is a Related Entity³ of a corporation described in option a) above.

☐ **C** a Depository Institution.

☐ **D** a broker or dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the local laws.

☐ **E** an Exempt Beneficial Owner³.

UK FATCA Status³

Please complete the certification below for the Entity's applicable status by ticking **one** box only and then proceed to the applicable section.

If any of the Entity's assets are professionally managed (i.e. it has a segregated UBS discretionary mandate) by UBS or another Financial Institution, the Entity will not meet the definition of a Passive NFFE and should tick Financial Institution instead.

<input type="checkbox"/> Financial Institution	> Complete Section I. and Section V.
<input type="checkbox"/> Exempt Beneficial Owner	> Complete Section II. and Section V.
<input type="checkbox"/> Active NFFE	> Complete Section III. and Section V.
<input type="checkbox"/> Passive NFFE	> Complete Section IV. and Section V and Appendix 1.

Please refer to all footnotes in Appendix 2.

Section V – Certification

Each of the undersigned declares that he/she:

- is authorised to sign this certification on behalf of the Entity
- has examined the information on this form and the schedule of controlling persons Appendix 1 attached (where applicable) and to the best of his/her knowledge and belief it is true, correct, and complete
- undertakes and agrees, on behalf of the Entity, to update the information contained in this form and the schedule(s) attached within 30 days of a change in circumstances which would render this certification incorrect
- acknowledges that UBS will disclose data in accordance with the standard terms and conditions governing their account(s) with UBS AG London Branch as applicable.

Signature of Authorised Representative 1

Date

Name

Signature of Authorised Representative 2

Date

Name

Signature of Authorised Representative 3

Date

Name

Signature of Authorised Representative 4

Date

Name

For internal bank use only

Signature(s) verified _____

Appendix 1 – For Passive NFFE Only

Please complete a copy of this form for every controlling person of the Entity named in this written statement

Schedule of Controlling Persons for Passive NFFE

Where an entity is classified as a Passive NFFE, UBS is obliged to collect information on all parties to the relationship who are considered controlling persons.

"Controlling Persons" are defined as natural persons who exercise control over an entity.

- In the case where the Entity is a **company** this means natural persons owning a controlling ownership interest in the company (beneficial owners). Where the controlling interests are held instead by a company, "Controlling Person(s)" means the natural person(s) owning a direct or indirect controlling ownership interest in that company. If there are no natural persons with a

controlling ownership interest, "Controlling Person(s)" means the natural persons exercising control over the Entity, through the position they hold.

- In the case where the Entity is a **trust or the Entity is owned by a trust** this includes one or more natural persons any of whom are the settlor, the trustees, the protector (if any), the beneficiaries and any other natural person exercising ultimate effective control over the trust (including through a chain of control or ownership).
- In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions.

Controlling Person

Please indicate the capacity/capacities that the controlling person is acting in:

- | | | | | |
|---|--|-----------------------------------|--|--|
| <input type="checkbox"/> Authorised Signatory | <input type="checkbox"/> Beneficial Owner | <input type="checkbox"/> Director | <input type="checkbox"/> Guarantor | <input type="checkbox"/> Named Beneficiary |
| <input type="checkbox"/> Partner | <input type="checkbox"/> 3rd Party Mandate | <input type="checkbox"/> POA | <input type="checkbox"/> Policy Holder | <input type="checkbox"/> Premium Payer |
| <input type="checkbox"/> Protector | <input type="checkbox"/> Settlor | <input type="checkbox"/> Trustee | <input type="checkbox"/> Other: _____ | |

Title _____ Other (please specify) _____

Last name _____

First name(s) _____

Address _____

City/Postcode _____

Country _____

Date of birth _____

Tax Residence(s) (list all countries)¹

Tax Identification Number ("TIN")²

No TIN

1. _____	_____	<input type="checkbox"/>
2. _____	_____	<input type="checkbox"/>
3. _____	_____	<input type="checkbox"/>

If any of the TINs are not available, please specify the reason why: _____

Please refer to all footnotes in Appendix 2.

Appendix 1 – For Passive NFFE Only

Please complete a copy of this form for every controlling person of the Entity named in this written statement

Schedule of Controlling Persons for Passive NFFE

Where an entity is classified as a Passive NFFE, UBS is obliged to collect information on all parties to the relationship who are considered controlling persons.

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- In the case where the Entity is a **trust or the Entity is owned by a trust** this includes one or more natural persons any of whom are the settlor, the trustees, the protector (if any), the beneficiaries and any other natural person exercising ultimate effective control over the trust (including through a chain of control or ownership).
- In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions.

Controlling Person

Please indicate the capacity/capacities that the controlling person is acting in:

- | | | | | |
|---|--|-----------------------------------|--|--|
| <input type="checkbox"/> Authorised Signatory | <input type="checkbox"/> Beneficial Owner | <input type="checkbox"/> Director | <input type="checkbox"/> Guarantor | <input type="checkbox"/> Named Beneficiary |
| <input type="checkbox"/> Partner | <input type="checkbox"/> 3rd Party Mandate | <input type="checkbox"/> POA | <input type="checkbox"/> Policy Holder | <input type="checkbox"/> Premium Payer |
| <input type="checkbox"/> Protector | <input type="checkbox"/> Settlor | <input type="checkbox"/> Trustee | <input type="checkbox"/> Other: _____ | |

Title _____ Other (please specify) _____

Last name _____ First name(s) _____

Address _____

City/Postcode _____ Country _____

Date of birth _____

Tax Residence(s) (list all countries) ¹	Tax Identification Number ("TIN") ²	No TIN
1. _____	_____	<input type="checkbox"/>
2. _____	_____	<input type="checkbox"/>
3. _____	_____	<input type="checkbox"/>

If any of the TINs are not available, please specify the reason why: _____

Please refer to all footnotes in Appendix 2.

Appendix 2 – Notes

Note 1 – Resident for Tax Purposes

For these purposes resident for tax purposes means the following:

- For a company, if the company is incorporated in a jurisdiction or is managed and controlled in a jurisdiction
- For trusts, if any of the trustees are resident in a jurisdiction, even if there are no settlors, beneficiaries or protectors resident in that jurisdiction
- For partnerships, if a partnership is managed and controlled in a jurisdiction.

If you are unsure of your Entity's jurisdiction, please consult your tax advisor.

- For a natural person, you are normally tax resident in a country where you are liable to pay tax.

If you are unsure of what your tax residence(s) are, please consult your tax advisor.

Note 2 – Tax Identification Numbers ("TINs")

A relevant TIN means:

- For a company, any unique identifying number assigned to the company by the local tax authorities in the company's country of residence.
- For a trust, any unique identifying number assigned to the trust by the local tax authorities in the jurisdiction(s) where the trust is liable to pay tax. This should generally be in the jurisdiction where the trust is established, if there is a tax system. This is not the tax identification number of the trustee.
- For partnerships, any unique identifying number assigned to the partnership by the local tax authorities in the jurisdiction where that partnership is set up, where the partnership has been assigned one. This is not the tax identification number of the partners.
- For a natural person, a relevant tax reference number issued by your country of tax residence for example, in the UK, Crown Dependencies and Gibraltar this is:
 - United Kingdom – National Insurance Number
 - Isle of Man – National Insurance Number
 - Guernsey – Social Security Number
 - Jersey – Social Security Number
 - Gibraltar – Social Security Number

Note 3 – Definitions

Related Entity

A corporation is a "Related Entity" of another corporation if one entity controls the other or the two entities are under common control. "Control" means direct or indirect ownership of more than 50% of the vote or value of an entity.

Financial Institution

The term Financial Institution broadly covers any entity that is a:

- a) Depository institution that accepts deposits or other similar investments of funds in the ordinary course of a banking or similar business
- b) Custodial institution that holds assets for third parties as a substantial portion of its business
- c) Insurance company that issues or is obligated to make payments with respect to cash value insurance or annuity contracts
- d) Investment entity that is:
 - i. trading money market instruments, interest rate and index instruments or transferable securities or commodity futures on behalf of a customer, conducts investment or portfolio management for or on behalf of a customer or is otherwise administering financial assets on behalf of other persons, or
 - ii. is a collective investment vehicle, fund or similar investment vehicle, or
 - iii. managed by another Financial Institution and the Entity's gross income is primarily attributable to investing, reinvesting or trading in financial assets

Financial Institutions can be reporting or non-reporting financial institutions. In general, a reporting financial institution is likely to have registered with the IRS to obtain a Global Intermediary Identification number under US FATCA.

Sponsoring Entity

Certain Financial Institutions (which are either Investment Entities or Trusts) are not required to register with the IRS or obtain a GIIN if they have entered into an agreement with a Sponsoring Entity or their trustee who will fulfil all FATCA due diligence, withholding and reporting responsibilities on behalf of that Financial Institution. In this case the Sponsoring Entity or Reporting Trustee will obtain a sponsoring entity GIIN which should be disclosed along with the name of the sponsoring entity or reporting trustee.

Exempt Beneficial Owner

Exempt Beneficial Owner means an entity that is treated as a Non-Reporting Financial Institution as it presents a low risk of being used by Reportable Persons to evade tax in their resident jurisdictions. In general, the definition of an "Exempt Beneficial Owner" includes any entity that meets the definition of:

- a) Governmental Entity – A foreign government, any political subdivision of a foreign government or any wholly owned agency or instrumentality of any one or more of the foregoing.
- b) Central Bank – An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency.
- c) International Organisation – Any international organisation or wholly owned agency or instrumentality thereof, e.g. The International Monetary Fund.
- d) Exempt Retirement Funds – A fund that meets certain regulatory criteria and is operated principally to administer or provide pension or retirement benefits.

NFFE

NFFE stands for "Non-Financial Foreign Entity". An "NFFE" means any entity that is not a Financial Institution as defined above.

Active NFFE

An "Active NFFE" means any NFFE that meets any of the following criteria:

- a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income* and less than 50 percent 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 Entity³ 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, 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;
- 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; or
- g) 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, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

Examples of an Active NFFE are:

- a) A publicly traded corporation (e.g. UK investment trust whose shares are actively traded on the LSE).
- b) A Government or a political subdivision of such Government or Government owned organization e.g. sovereign wealth fund.
- c) A Trust or Fund which directly holds real estate/property and that is its only source of income.

Passive NFFE

A "Passive NFFE" means any NFFE that is not an Active NFFE unless:

- a) that entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets, and
- b) that entity is managed by a Financial Institution, either directly or through another third party service provider, that performs any of the following activities:
 - i. trading in money market instruments,
 - ii. foreign exchange,
 - iii. interest rate and index instruments,
 - iv. transferable securities and commodity futures trading,
 - v. individual and collective portfolio management,
 - vi. otherwise investing, administering or managing funds or money on behalf of other persons in which instance the managed entity will still be regarded as an Investment Entity (i.e. a Financial Institution).

Examples of a Passive NFFE are:

- a) A Trust with individual trustees where the trust assets are not professionally managed (other than trusts holding mainly non-financial assets such as real estate).
- b) A Personal investment company where company's investments are not professionally managed (advisory or execution only mandates).

* Passive income means income other than trading income and would include, for example:

- a) Distributions, as defined by (Crown Dependencies specific legislation);
- b) Interest and Income equivalent to interest, including amounts received in lieu of interest;
- c) Rents and royalties;
- d) Annuities;
- e) Foreign currency gains;

Passive income does not include: Any income from interest, dividends, rents or royalties that is received or accrued from a related person if that amount is properly derived from income of that related person that is not passive income. A person is a related person of another if one person controls the other or the two persons are under common control.