

NORTHERN TRUST GLOBAL FUNDS PLC | APPENDIX III

DECLARATION OF RESIDENCE WITHIN THE REPUBLIC OF IRELAND¹

DECLARATION REFERRED TO IN SECTION 739D(6) TAXES CONSOLIDATION ACT, 1997

- We declare that the information contained in this declaration is true and correct.
- We also declare that we are applying for the Shares on behalf of the applicant named below who are entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D (6) of the Taxes Consolidation Act, 1997, being a person who is: (please tick as appropriate).
 - A pension scheme
 - A company carrying on life business within the meaning of section 706 TCA 1997
 - An investment undertaking
 - A special investment scheme
 - A unit trust to which section 731(5) (a) TCA 1997 applies;
 - A charity being a person referred to in section 739D(6)(f)(i) TCA 1997;
 - A qualifying management company
 - A specified company
 - Entitled to exemption from income tax and capital gains tax by virtue of sections 784A(2), and 7871 of the TCA 1997, (see further requirements for Qualifying Fund Manager below).
 - A credit union to which Section 2 of the Credit Union Act, 1997 applies.

Additional requirement where the declaration is completed on behalf of a pension scheme, a company carrying on life business within the meaning of section 706 TCA 1997, an investment undertaking, a special investment scheme, a unit trust to which section 731(5) (a) TCA applies, a qualifying management company or a credit union to which Section 2 of the Credit Union Act 1997 applies

- We undertake that, in the event that the Shares cease to be assets of the *pension scheme/company carrying on life business within the meaning of section 706 TCA 1997/investment undertaking/special investment scheme/unit trust to which section 731(5) (a) TCA applies/qualifying management company/credit union to which Section 2 of the Credit Union Act 1997 applies, including a case where the Shares are transferred to another such entity, we will, by written notice, bring this fact to the attention of the investment undertaking accordingly. (*Delete as appropriate).

Additional requirements where the declaration is completed on behalf of a Charity

- We also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;
- Form part of the assets of a body of persons or trust related by the Revenue Commissioners as a body or trust established for charitable purposes only, or are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
- We undertake that, in the event that the person referred to in paragraph (7) (d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA 1997, we will by written notice, bring this fact to the attention of the investment undertaking accordingly.



Additional requirements where the declaration is completed by a Qualifying Fund Manager

We also declare that at the time this declaration is made, the Shares in respect of which this declaration is made;

- Are assets of an * approved retirement fund/an approved minimum retirement fund, and
- Are managed by the declarant for the individual named below who is beneficially entitled to the Shares.

We undertake that, if the Shares cease to be assets of the * approved retirement fund/the approved minimum retirement fund, including a case where the Shares are transferred to another such fund, we will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

* Delete as appropriate

Additional requirements where the declaration is completed by an Intermediary

We declare that we are applying for Shares on behalf of persons who

- to the best of our knowledge and belief, have beneficial entitlement to each of the Shares in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997

We also declare that

- unless we specifically notify you to the contrary at the time of application, all applications for Shares made by us* from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and
- We will inform you in writing if we become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

* Delete as appropriate

Name of Applicant:

² Irish Tax Reference Number of Applicant:

³ Authorised Signatory:

(Declarant) (Mr/Ms/etc.)

Capacity in which declaration is made:

Date:

IMPORTANT NOTES

¹ This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

² Tax reference number in relation to a person, has the meaning assigned to it by Section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the Shares.

³ In the case of (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case, it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

