

Advisor Code

Tax Residency Certification by Non-Resident Taxpayer

This information is required to establish the identity and eligibility of your account to treaty benefits as listed under Part XIII of the Income Tax Act (Canada)

Account Number

Account Number

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A Identification of Non-Resident Taxpayer

Name of Individual or legal entity of non-resident taxpayer

Permanent residence address (street, apt. or suite no., or rural route). Do not use P.O. box or in-care address

City or town

Province/State

Postal Code

Country for Tax Residency

Mailing address (if different from above)

City or town

Province/State

Postal Code

Country

B Type of Non-Resident Taxpayer

Tick the appropriate type of non-resident taxpayer and provide your foreign tax identification number* and your Canadian tax number, if you have one.

☐ Individual - Enter your individual tax number

☐ Corporation - Enter your corporate business number

☐ Trust - Enter your trust identification number

☐ Partnership - Enter your partnership identification number

C Certification and Undertaking

- I hereby certify that the information given on this form is correct and complete.
- I certify that the non-resident taxpayer individual/legal entity listed above is the beneficial owner of all the income in the accounts listed to which this form relates.
- I certify that to the best of my knowledge and based on the factual circumstances the non-resident taxpayer is entitled to the benefits of the tax treaty between Canada and the Country for Tax Residency indicated above.
- I undertake to immediately notify Scotia iTRADE of any changes to the information provided on this form.
- The non-resident taxpayer agrees to fully reimburse and indemnify Scotia iTRADE for any liability that Scotia iTRADE may incur in the connection with under-withholding of tax based on this certification.

Note: This area should be completed and signed by:

- The non-resident taxpayer (for Individuals)
- An Authorized officer (for Corporations)
- The Trustee/executor/administrator (for Trusts)
- The Authorized partner (for Partnerships)

Signature of non-resident taxpayer or authorized person

Date (mm-dd-yyyy)

Change in Circumstances

If a change in circumstances makes any information on the form incorrect, notify Scotia Capital Inc. immediately and complete a new form. This includes if your mailing address has changed to a different country, then a new form should be completed.

Information and instructions for the non-resident taxpayer

*Enter the tax identification number that you use in your country of residence and your Canadian tax number, if you have one. For individuals resident in the USA, this is your Social Security Number (SSN).

Expiry Date - For Part XIII tax withholding purposes, this declaration expires on the earlier of a change in the taxpayer's eligibility for treaty benefits or three years from the end of the calendar year in which the form is signed, whichever is earlier.

If you wish to determine the appropriate rate of withholding for your country of residence, please refer to <https://www.canada.ca/en/department-finance/programs/tax-policy/tax-treaties.html>.

If we do not receive your signed and completed form within 30 days of the end of the calendar year, Part XIII of the ITA (Canada), requires us to tax your account at a withholding rate of 25%.