

## FATCA

***This note has been prepared for informational purpose only. E D & F Man Capital Markets Limited (“MCM”) or any of its affiliates mentioned in this note is not able to offer tax advice. If you have any questions regarding FATCA, you will need to contact your own professional tax advisor or you may refer to the U.S. Internal Revenue Services (“IRS”) website or the relevant local authority FATCA webpage.***

These websites can be accessed on these links:

<http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA>

<http://www.hmrc.gov.uk/fatca/>

<http://www.efd.admin.ch/00468/index.html?lang=en&msg-id=47779>

### What is FATCA?

The Foreign Account Tax Compliance Act (“FATCA”) is a US federal law that seeks to combat tax evasion by US taxpayers by imposing a 30% withholding tax on US source income including interest, dividends, rents, salaries, wages, premiums and annuities and proceeds from the disposal of property that produces US source income received by US taxpayers from non-US financial institutions (“FFIs”).

Registered FFIs such as MCM must identify and provide information about their US customers directly to the IRS or indirectly to its national tax authorities. If FFIs do not comply with these requirements, the FFIs are required to retain the 30% withholding tax from the US source of income.

### How does FATCA impacts your account(s) with MCM?

In order to comply with FATCA, MCM have made changes to its clients’ onboarding procedures as well as reviewing all existing clients’ documentation. MCM will need to identify and disclose information regarding US account holders in MCM’s books and records to the UK’s tax authority, HMRC. All clients regardless of country of incorporation or principle place of business have to complete the relevant IRS tax forms. MCM may provide you with the relevant forms or you can download these forms from the IRS website at:

<http://apps.irs.gov/app/picklist/list/formsPublications.html>

MCM and the following affiliates are registered with the IRS for FATCA purposes and the corresponding Global Intermediary Identification Number (“GIIN”) are as below:

Entity	GIIN
<b>E D &amp; F Man Capital Markets Ltd</b>	CZBAB4.00000.LE.826
<b>Holco Man Limited</b>	CZBAB4.00001.ME.826
<b>E D &amp; F Man Metals Limited</b>	CZBAB4.00002.ME.826
<b>E D &amp; F Man Professional Trading Dubai Ltd</b>	CZBAB4.00003.ME.784
<b>ED&amp;F Man Capital Markets Singapore Pte</b>	CZBAB4.00005.ME.702
<b>E D &amp; F Man Financial Services Holdings Ltd</b>	CZBAB4.00008.ME.826
<b>E D &amp; F Man Switzerland Ltd</b>	CZBAB4.00010.ME.756
<b>E D &amp; F Man PT Services Canada Inc</b>	CZBAB4.00007.ME.124
<b>ED&amp;F Man Capital Markets Mexico S.A.deCV</b>	CZBAB4.00009.ME.484