

**AUTHORISED INTRODUCERS  
VAT DECLARATION**

Where you have indicated to RCBIM that your firm is VAT registered, and RCBIM facilitates the payment of initial or ongoing charges to you from a mutual client's portfolio, we require your confirmation of how those payments should be treated for VAT purposes.

**1. Initial Charges**

- Should have an amount added to cover VAT at the prevailing rate
- Are inclusive of VAT at the prevailing rate
- Are exempt from VAT

**2. Ongoing Charges**

- Should have an amount added to cover VAT at the prevailing rate
- Are inclusive of VAT at the prevailing rate
- Are exempt from VAT

**In the event that we do not receive instructions from you, we will debit your client's account at the rate instructed by them and no adjustment will be made for VAT.**

Signed:	Full Name:
	Position:
	Date: