

Entity Self-Certification Form

Introductory Note

The Foreign Account Tax Compliance Act ("FATCA") aims to gather financial information on US Persons who hold accounts outside of the US. FATCA requires Financial Institutions ("FIs") to report information annually to tax authorities on account holders who are US Persons.

Furthermore, the OECD has introduced the Common Reporting Standard ("CRS") from 1 January 2016 as a framework to facilitate the automatic exchange of information across the globe. Under CRS, FIs are required to report information annually to tax authorities on account holders who are tax resident in a jurisdiction that has implemented CRS. For more information visit the [OECD homepage](#).

Under applicable information exchange regimes, we may be required to report certain information on your organisation and controlling persons to relevant competent authorities. Your organisation is required to provide complete and accurate information on this form, failure to do so may result in your organisation or controlling persons being reported as non-compliant.

Supporting notes have been provided which outline the defined terms used in this form. For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

All organisations completing this self-certification should complete Parts 1-3 and 9. In addition, depending on your organisation's response to Part 3, additional sections must be completed (these are flagged with 'go to X' after relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing part 9.

It is possible that this self-certification does not capture certain variations of status between FATCA and CRS. If this applies to you, please complete this form for your FATCA status and provide your CRS classification in Part 3.

Please complete the form electronically (Adobe Reader is recommended) and follow instructions below to submit.

Part 1 - Organisation Information

Name of organisation

Jurisdiction of incorporation/organisation

Registered / Permanent address

Property Name/Number: _____ Street: _____

Town/City: _____ Province/State: _____ Post Code: _____ Country: _____

Mailing address (if different from permanent address)

Property Name/Number: _____ Street: _____

Town/City: _____ Province/State: _____ Post Code: _____ Country: _____

Is the organisation a branch in a different jurisdiction from where it is headquartered? Yes No

If yes, please confirm the jurisdiction that the branch is physically located in: _____

Part 2 - Tax Residence

Please specify all jurisdictions in which your organisation is resident for tax purposes. If you are applying a tax residency tie-breaker clause under an applicable tax treaty then please enter your primary residence jurisdiction only.

Primary Jurisdiction: TIN: _____ (enter "Unavailable" if unavailable*)

Additional Jurisdiction: TIN: _____ (enter "Unavailable" if unavailable*)

Additional Jurisdiction: TIN: _____ (enter "Unavailable" if unavailable*)

*Please specify the reason for non-availability of TIN _____

Specified/Reportable Persons

Please confirm whether your organisation is a Specified Person under FATCA and a Reportable Person under CRS. If your organisation is not a Specified/Reportable Person an applicable reason code is required.

Is the organisation a Specified Person under FATCA: _____ (Click here for definitions and reason codes for Specified/

Is the organisation a Reportable Person under CRS: _____ Reportable Persons)

Part 3 - FATCA / CRS Status

Please provide your organisation's FATCA/CRS status regardless of the Specified Person status noted above:

Financial Institution (of any type other than Investment Entity) (go to Part 5)

Financial Institution - Investment Entity (go to Part 4)

Active/Excepted Non-Financial Entity (go to Part 7)

Passive Non-Financial Entity (go to Part 8)

If you believe there is a variation between the FATCA and CRS status of your organisation, please complete this section with your FATCA status and indicate your CRS status here: _____

Part 4 - Investment Entities

Is your organisation a Professionally Managed Investment Entity ("PMIE") located in a Non-Participating Jurisdiction?

No

Yes Identify the number of Controlling Persons _____ and complete a Controlling Person Self-Certification for each Controlling Person

Please tick to confirm this part has been accurately completed and, where required, self-certifications for Controlling Persons have been provided

(go to part 5)

Part 5 - Global Intermediary Identification Number (GIIN)

Please provide your organisation's GIIN number below:

____ - ____ - ____ - ____

Alternatively, if the organisation does not have a GIIN, please indicate why below:

Non-Reporting/ Certified Deemed Compliant Financial Institution, enter type: _____

Non Participating Financial Institution

US Financial Institution

Any other reason: _____

Note: If you are a collective investment vehicle or similar organisation please specify if the GIIN provided above is for:

Umbrella fund level

Sub fund level

(unless directed to part 6 go to part 9)

Part 6 - Sponsored Investment Entity and Trustee Documented Trusts

Name of sponsoring entity or trustee of Trustee Documented Trust:

GIIN of sponsoring entity or trustee of Trustee Documented Trust:

____ - ____ - ____ - ____

(go to part 9)

Part 7 - Active Non-Financial Entities (NFEs)

If the FATCA/CRS classification of your organisation is Active NFE, please indicate if it is:

A corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation

Name of established securities market: _____

Name of regularly traded corporation: _____

An International Organisation, Central Bank or Governmental Entity

An Active Non-Financial Entity other than the above - please specify:

(go to part 9)

Part 8 - Passive NFEs - Identification of Controlling Persons

If the FATCA/CRS classification of your organisation is Passive NFE, please provide below information:

Number of Controlling Persons/Substantial Owners _____

Please provide details of each Controlling Person/Substantial Owner in a separate Controlling Person Self-Certification Form

Tick here if you are a Direct Reporting NFE for FATCA purposes and please provide your organisation's GIIN number below:

____ - ____ - ____ - ____

Please confirm you have provided details for all Controlling Persons/Substantial Owners (even if you are a Direct Reporting NFFE)

(go to part 9)

Part 9 - Certification

I acknowledge that the information contained in this form and information regarding my organisation's account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which my organisation is tax resident where those countries have entered into Agreements to exchange financial account information.

I certify that the individual signing this form has the capacity to sign for the organisation identified in Part 1 of this form and, where information relates to such organisation's clients, controlling persons or third parties, the clients, controlling persons or third parties have given any required consent to allow the processing and disclosure of such information.

I declare that all statements made in the declaration are, to the best of my knowledge and belief, correct and complete.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Tick box for authorised signature (a handwritten signature is NOT required)

/ /
Date (DD / MM / YYYY)

Print name of signatory

Capacity (in which signed)

Steps to submit form:

1. Press the "Validity Check" button and make any required corrections
2. Save the self-certification to your computer with the Account Holder/ Investor's name in the title (eg. "Jane Doe Self-Certification")

Entity Self-Certification – Supporting notes

Part 1 – Organisation Information

Name of organisation: Enter the full legal name of the Entity (the account holder).

Jurisdiction of Incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is another type of entity enter the country in which it was created.

Permanent Residence Address: Enter the full permanent residential address including property name / number, street, town/city/province/state, post code and country.

Mailing address: Please enter the mailing address (if different from the residence address).

Part 2 – Tax Residence

The automatic information exchange framework under the Standard requires the collection of certain information about each Account Holder's tax residence(s), and determine whether certain account information needs to be reported to relevant Competent Authorities. Please indicate ALL countries in which the Entity is resident for tax purposes and the associated tax identification numbers in the form.

'Tax residence' is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors. If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

Jurisdiction of Tax Residency: Enter the country where the Entity is resident for taxation purposes. If the Entity is tax resident in more than one country, please list each one separately.

TIN: Enter the taxpayer identification number (TIN) or functional equivalent that your country of residence for tax purposes has issued to the Entity. For example in the US it will be the Employer Identification Number (EIN).

For the purposes of this form, an equivalent to a TIN is any unique identifying number assigned to the organisation by the local tax authorities. e.g. Unique Taxpayer Reference for the UK.

If a TIN is unavailable please provide the relevant reason in the space provided:

- The country where I am liable to pay tax does not issue TINs to its residents
- The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- No TIN is required. (Note: Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Specified Person: If your organisation is tax resident in the US then you must identify whether it should be treated as a 'Specified Person' in that jurisdiction. If you are tax resident in a reportable jurisdiction for CRS purposes, you must identify whether it should be treated as a 'Reportable Person' in that jurisdiction.

For an organisation that is tax resident in the US it will be a Specified Person, unless it confirms it is not a Specified Person and states one of the reason codes below. The term 'Specified US Person' means any organisation, other than:

- A. a corporation the stock of which is regularly traded on one or more established securities markets;
- B. any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the US Internal Revenue Code, as a corporation described in clause (A);
- C. the United States or any wholly owned agency or instrumentality thereof;

- D. any State of the United States, any US Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- E. any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the US Internal Revenue Code;
- F. any bank as defined in section 581 of the US Internal Revenue Code;
- G. any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
- H. any regulated investment company as defined in section 851 of the US Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 USC. 80a-64);
- I. any common trust fund as defined in section 584(a) of the US Internal Revenue Code;
- J. any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US Internal Revenue Code;
- K. a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- L. a broker as defined in section 6045(c) of the US Internal Revenue Code;
- M. any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the US Internal Revenue Code.

Reportable Person: For an organisation that is tax resident in a Reportable Jurisdiction for CRS purposes, the term 'Reportable Person' means any organisations, other than:

- N. a corporation the stock of which is regularly traded on one or more established securities markets;
- O. any corporation that is a Related Entity of a corporation described in clause (N);
- P. a Governmental Entity;
- Q. an International Organisation;
- R. a Central Bank; or
- S. a Financial Institution (except for a Professionally Managed Investment Entity in a Non-Participating Jurisdiction, discussed below. Instead, such Investment Entities are treated as Passive NFEs.)

Part 3 – FATCA and CRS Status

Irrespective of whether the Entity has been identified as a Specified Person or Reportable Person in Part 2, it is required to provide the classification that it would claim under relevant regulations implementing the US Foreign Account Tax Compliance Act ("FATCA"), and the OECD Common Reporting Standard (CRS).

Financial Institution (of any type): In general, the definition of a 'Financial Institution' includes any organisation that meets the definition of:

- A Depository Institution – An institution that accepts deposits in the ordinary course of a banking or similar business.
- A Custodial Institution – An institution which holds financial assets for the account of others as a substantial portion of its business.
- An Investment Entity – An institution which conducts as a business trading in certain financial instruments on behalf of a customer or an entity which is investing, administering or managing funds or money on behalf of other persons. This would also include an institution which is primarily investing, reinvesting or trading in financial assets and is managed by another Financial Institution.

- **A Specified Insurance Company** – An institution that issues, or is obligated to make payments with respect to, any cash value insurance contract, annuity contract or other financial account or the holding company of such an insurance company.
- **A Holding Company or Treasury Centre of a Financial Group** – An institution that is part of a financial group and acts as a holding company or treasury centre.

The terms were initially defined in section §1.1471 of the US Treasury Regulations adopted pursuant to FATCA. However, if you are based in a jurisdiction that has signed an Intergovernmental Agreement (“IGA”) with the US or entered a similar regime with any other jurisdiction, the terms may be defined differently under applicable local legislation.

Financial Institutions include Non-Reporting Financial Institutions (or Exempt Beneficial Owners). In general, the definition of a 'Non-Reporting Financial Institution' or 'Exempt Beneficial Owners' includes any organisation that meets the definition of:

- **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.
- **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.
- **International Organisation** – Any international organization or wholly owned agency or instrumentality thereof.
- **Exempt Retirement Funds** – A fund that meets certain regulatory criteria and is operated principally to administer or provide pension or retirement benefits.
- **Trustee-Documented Trust** – A trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust.
- Any other entity defined in a country's domestic law as a Non-Reporting Financial Institution.

If you are unsure about the relevant classification for these purposes please contact your tax advisor.

Passive NFEs also include Direct Reporting Non-Financial Entity. A Direct Reporting Non-Financial Entity is a Passive NFE that has elected to report directly to the IRS certain information about its direct or indirect substantial US owners, in lieu of providing such information to withholding agents or participating Financial Institution with which the Non-Financial Entity holds a financial account. For CRS purposes these entities are treated as Passive NFEs.

Active/Excepted Non-Financial Entity (NFE): A Non-Financial Entity that meets any of the following criteria:

- Less than 50 percent of the Non-Financial Entity'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 Non-Financial Entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- The stock is regularly traded on an established securities market or the organisation is related to an Entity the stock of which is traded on an established securities market;
- It is a government, an international organization, a central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- Substantially all of the activities of the Non-Financial Entity consist of holding (in whole or in part) the outstanding stock of, and 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 a Non-Financial Entity shall not qualify for this status if the Non-Financial Entity 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;

- It 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 Non-Financial Entity shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the Non-Financial Entity;
- It was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- The Non-Financial Entity 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; or
- The Entity is a Non-Profit Organisation

Passive Non-Financial Entity (NFE): Broadly any entity that is not a Financial Institution and is not an Active/Excepted Non-Financial Entity (see above).

Passive NFEs also include Direct Reporting Non-Financial Foreign Entities ("NFFEs" as defined under US rules). A Direct Reporting Non-Financial Foreign Entity is a Passive NFFE, that has elected to report directly to the IRS certain information about its direct or indirect substantial US owners, in lieu of providing such information to withholding agents or participating Financial Institution with which the Non-Financial Foreign Entity holds a financial account. For CRS purposes these entities are treated as Passive NFEs.

Part 4 – Investment Entities

Professionally Managed Investment Entity in a Non-Participating Jurisdiction: The term "Professionally Managed Investment Entity in a non-Participating Jurisdiction" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution (example a fund which is managed by a fund manager) and (ii) not a Participating CRS Jurisdiction Financial Institution. [Click here to see a list of Participating CRS Jurisdictions.](#)

Investment Entity managed by another Financial Institution: An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described under the definition of 'Investment Entity' above. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

Controlling Persons: Please see [Part 8](#) for more information in relation to Controlling Persons.

Part 5 – Global Intermediary Identification Number (GIIN)

Many FIs will have registered on the IRS FATCA portal and obtained a GIIN to demonstrate their compliance. However, there are reasons that a GIIN may not have been obtained or be available at the time that the form is completed.

If your organisation has registered for a GIIN on the IRS FATCA portal please provide the GIIN number allocated by IRS.

Please note that there is now a requirement for certain Sponsored Investment Entities (SIEs) to obtain a GIIN. In general this requirement applies to the following SIEs:

- SIEs not covered by an IGA
- SIEs covered by a Model 2 IGA, and
- SIEs covered by a Model 1 IGA that maintain U.S. Reportable Accounts

If your organisation does not have a GIIN then please identify why the number is not available and provide further supporting information as requested.

- **Non Reporting/Certified Deemed Compliant Financial Institutions:** Any Financial Institution or other Entity that is described as a Non-Reporting Financial Institution or that otherwise qualifies as a deemed-compliant Financial Institution.
- **Nonparticipating Financial Institution:** A Non-Participating Financial Institution (NPFI) is a Financial Institution that is not FATCA compliant.
- **US Financial Institution:** A Financial Institution which is resident in the US.
- **Any other reason:** Please provide commentary on a reason for the GIINs absence.

Where the organisation is a collective investment vehicle or similar organisation the FATCA regulations allow registration to take place at either the umbrella or sub-fund level. Please identify which level the GIIN is applicable to.

Part 6 – Sponsored Investment Entity and Trustee Documented Trusts

If your organisation is a Sponsored Investment Entity or Trustee Documented Trust or Sponsored Closely Held Investment Vehicle, please provide Name and GIIN number of the Sponsoring Organisation that has agreed to perform due diligence on behalf of your organisation.

Part 7 – Active Non-Financial Entities

Certain types of Active NFEs are required to provide additional information with regard to their status. If your organisation is an Active NFE, please indicate the specific type of Active NFE applicable.

Part 8 – Identification of Controlling Persons and Substantial Owners

If the FATCA and CRS status of your Organisation is Passive Non-Financial Entity (an entity not classified as a Financial Institution or Active NFE - see above), please provide details of Controlling Persons and Substantial Owners of the Organisation.

If the Passive NFE is in a non-IGA jurisdiction and has US Substantial Owners that are US entities, please provide a completed entity self-certification form for that Substantial Owner.

Broadly, the term “Controlling Persons” means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force Recommendations.

These recommendations are implemented under local money laundering regulations so the specific criteria will vary. Broadly the standard is expected to include natural persons that own directly or indirectly 25% of the organisation and any other persons exercising effective control. If no natural persons are identified as exercising control of the entity, the Controlling Person(s) will be the natural person(s) who holds the position of senior managing official.

A Self-Certification Form must be completed for each Controlling Person/Substantial Owner of the organisation.

Part 9 – Certification

Please sign and date the certification.

Please indicate the capacity in which you are signing the form (for example ‘Authorised Officer’). If signing under a power of attorney please also attach a certified copy of the power of attorney.