



## TAX COMPLIANCE - INTERNATIONAL EXCHANGE OF INFORMATION AGREEMENT ENTITY SELF-CERTIFICATION FORM

Tax regulations<sup>i</sup> require the collection of certain information about each account holder's tax residency status.

Please complete, where applicable, the relevant sections below and provide any additional information as may be required.

In certain circumstances there may be a requirement to share this information with relevant tax authorities. If you have any questions about how to complete this form, please contact your tax advisor or local tax authority.

If your organisation is resident in the United States<sup>ii</sup> or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

Do not use this form if you are acting as an agent, nominee or conduit for the account of others or you are not considered to be the Beneficial Owner of the payments. Instead you should complete the Intermediary Self-Certification form and submit with the appropriate self-certification(s) from the Beneficial Owner(s).

### Part I – Entity/Organisation Details: Details of Account holder

#### (a) Legal Name of Entity or Organisation

#### (b) Country of Incorporation or Organisation

#### (c) Permanent Residence Address (Do not use a P.O. box (unless this is your registered address) or an 'in care of address)

**(d) Country**

**(e) Postcode**

**(f) Mailing Address (If different from above)**

**(g) Country**

**(h) Postcode**

## Part II – Tax Residency

I hereby certify that the entity or organisation identified above is a resident of:

for tax purposes.

If the organisation is not a specified person in the country stated above, please tick box and  give details / reason in the space below:




### Please complete the following table indicating:

- i. Where the Account Holder is tax resident and
- ii. \*The Account Holder's TIN for each country indicated. (**\*please only complete TIN if you are resident for tax purposes outside of the United Kingdom (UK), (including if you are dual resident in the UK and another jurisdiction)/or you are a United States citizen).**

If the Account Holder is not tax resident in any jurisdiction (for example because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

Please note that it is **mandatory to supply TIN** or functional equivalent if the country in which you are tax resident issues such identifiers.

If the Account Holder is tax resident in more than three countries please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate\*:

**Reason A** – The country where I am liable to pay tax does not issue TINs to its residents

**Reason B** – 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)

**Reason C** – 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)

	Country of tax residence	TIN*	If no TIN available enter Reason A, B or C*
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.\*

1	
2	
3	

### Part III – Entity certification

Please note it is **mandatory** to complete either **Section A** or **Section B**

#### Section A – For a Financial Institution (FI) to complete

1.

**a. Financial Institution – Investment Entity**

- i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete Part 3 (2) below)
- ii. Other Investment Entity

**b. Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company**

If you have ticked **a)** or **b)** above, please provide, if held, the Account Holder’s Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.

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If you do not have a GIIN but you are sponsored by another entity which is carrying out due diligence for both US FATCA on your behalf and is carrying out due diligence as a third party service provider under the CRS, please provide your sponsor’s GIIN above and state your sponsor’s name:

If you do not have a GIIN but you are sponsored by another entity which does, please provide your sponsor’s GIIN above and state your sponsor’s name:

- i. It is a Non-reporting Financial Institution in an IGA Partner Jurisdiction and has not yet obtained a GIIN:
- ii. It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it:
- iii. It is an Exempt Beneficial Owner (for example, an international organisation):
- iv. It is a Deemed Compliant Financial Institution (for example, a registered charity):
- v. It is an Owner Documented Financial Institution:
- vi. It is a Non-Participating Foreign Financial Institution
- vii. Other (please state) : \_\_\_\_\_

**Section B – Non- Financial Entity (NFE) to complete**

- c. Active NFE** – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

If you have ticked **c)**, please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in **c)** is a Related Entity of:

- d. Active NFE** – a Government Entity or Central Bank
- e. Active NFE** – an International Organisation
- f. Active NFE** – other than c) – e) (for example a start-up NFE or a non-profit NFE)
- g. Passive NFE** (Note: if ticking this box please also complete Part 3(2) below)

2. If you have ticked 1(a)(i) or 1(g) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder:


## Section C – Controlling Persons

Controlling Persons are the natural person(s) who exercise control over an entity.

If you have ticked Section A (a) i or Section B (e) above, please complete the details for each Controlling Person in the section below (please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form) or attach completed Controlling Person forms for each Controlling Person:

Please choose the capacity/position of Controlling Person from this list – Controlling Person of:			
An Entity or other legal person – control by ownership		A trust - other	
An Entity or other legal person – control by means		A legal arrangement (non-trust) – settlor equivalent	
An Entity or other legal person – senior managing official		A legal arrangement (non-trust) – trustee equivalent	
A trust - settlor		A legal arrangement (non-trust) – protector equivalent	
A trust - trustee		A legal arrangement (non-trust) – beneficiary equivalent	
A trust - protector		A legal arrangement (non-trust) – other equivalent	
A trust - beneficiary			

## Controlling Person – 1st

Capacity/Position(s):	
Surname:	
First Name(s):	
Title:	
Middle Name(s):	
Date of Birth:	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Place of Birth:	
Country of Birth:	

### Permanent Residential Address

Street:	
Town:	
City:	
Postcode:	
Country:	

Please complete the following table for any country the Controlling Person is considered a tax resident.

	Country	TIN	TIN Unavailable (Please tick)
1			
2			
3			
4			
5			

If no TIN is available, please provide explanation below:

1	
2	
3	
4	



## Controlling Person – 2nd

Capacity/Position(s):	
Surname:	
First Name(s):	
Title:	
Middle Name(s):	
Date of Birth:	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Place of Birth:	
Country of Birth:	

### Permanent Residential Address

Street:	
Town:	
City:	
Postcode:	
Country:	

Please complete the following table for any country the Controlling Person is considered a tax resident.

	Country	TIN	TIN Unavailable (Please tick)
1			
2			
3			
4			
5			

If no TIN is available, please provide explanation below:

1	
2	
3	
4	

### Controlling Person – 3rd

Capacity/Position(s):	
Surname:	
First Name(s):	
Title:	
Middle Name(s):	
Date of Birth:	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Place of Birth:	
Country of Birth:	

#### Permanent Residential Address

Street:	
Town:	
City:	
Postcode:	
Country:	

Please complete the following table for any country the Controlling Person is considered a tax resident.

	Country	TIN	TIN Unavailable (Please tick)
1			
2			
3			
4			
5			

If no TIN is available, please provide explanation below:

1	
2	
3	
4	

## Part IV – Declaration and Signature

1. I authorise the Recipient to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Recipient for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that the Recipient may have in its possession that is relevant to the entity's qualification for any benefits claimed on the basis of this Declaration. I acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.

2. I authorise the Recipient to provide, directly or indirectly, a copy of this form and information relating to the account(s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

3. I certify that that the entity named is the beneficial owner of all the income to which this form relates.

I undertake to notify the recipient of any change in circumstances that causes any certification on this form to become incorrect and to provide a suitably updated form within 30 days of such change.

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the entity identified in Part I of this form.

Sign here:

\_\_\_\_\_

Date

\_\_\_\_\_

Print Name:

\_\_\_\_\_

i. The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various Agreements to Improve International Tax Compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

<https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>

ii. The definitions of these terms may be found in paragraphs §1.1471-1, §1.1471-5, §1.1471-6, §1.1472-1 and §1.1473-1 of the United States Internal Revenue Code. If the country in which your organisation is resident has signed an Intergovernmental Agreement (IGA) with the United States or with other relevant countries, please refer to the equivalent definitions in the relevant IGA and or the enabling legislation applicable to that country's IGA.