

For Official Use Only	
Account/Policy Number/Unique Identifier	

Self-Certification - Entity

Instructions

We are obliged under the Isle of Man Income Tax Act 1970, Regulations, Guidance Notes made pursuant to that Law and Treaties and Intergovernmental Agreements entered into by the Isle of Man in relation to the automatic exchange of information for tax matters (collectively 'AEOI'), to collect certain information about each account holder's tax status.

Please complete all sections below and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this form shall have the same meaning as applicable under the relevant Isle of Man Regulations, Guidance Notes or Agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to the OECDs CRS Commentaries, the OECD AEOI Portal, the Isle of Man's FATCA and/or CRS guidance or contact your tax advisor.

Part I - General

Section 1: Account Holder Identification

Legal Name of Entity/Branch	Jurisdiction of Incorporation/Organisation/Establishment
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Registered Address:

Number & Street	City/Town
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State/Province/County	Post Code	Country
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Mailing address (if different from above):

Number & Street	City/Town
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State/Province/County	Post Code	Country
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Part II – US FATCA

Section 2: US Persons

Please tick and complete as appropriate:-

- (a) The entity is a Specified US Person and the entity's US federal taxpayer identifying number (US TIN) is as follows: _____
- (b) The entity is a US Person that is not a Specified US Person. Indicate Exemption below:

If the entity is not a US Person, please also complete Section 3.

Section 3: US FATCA Classification for all Non-US Entities

Please complete this section if the entity is **not** a US Person: -

3.1 If the entity is a Registered Financial Institution, please tick one of the categories below, and provide the entity's Global Intermediary Identification Number (GIIN) at 3.1.1

- (a) Isle of Man or IGA Partner Jurisdiction Financial Institution
- (b) Registered Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution

3.1.1 GIIN: _____

3.2 If the entity is a Financial Institution but unable to provide a GIIN, please tick on of the reasons below:-

- (a) The entity is a Sponsored Financial Institution (including a Sponsored Investment Entity and Sponsored Closely Held Investment Vehicle) and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN below:

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

- (b) The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN below:

Trustee's Name: _____

Trustee's GIIN: _____

- (c) The Entity is a Certified Deemed Compliant, or other Non-Reporting Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____

- (d) The Entity is an Owner Documented Financial Institution

- (e) The Entity is a Non-Participating Foreign Financial Institution

3.3 If the entity is **not** a Financial Institution please confirm the Entity's FATCA status below:-

(a) The entity is an Exempt Beneficial Owner. Indicate status below:

(b) The Entity is an Active Non-Financial Foreign Entity (included an Excepted NFFE)

(c) The Entity is a Passive Non-Financial Foreign Entity

i. If the Entity is a Direct Reporting NFFE, please provide the Entity's GIIN below:

ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's Name and GIIN below:

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity please provide details of the Controlling Persons by completing Part IV of this form.

Example

Part III – The Common Reporting Standard

Section 4: Declaration of Tax Residence

Please indicate the Entity's place of tax residence. If resident in more than one jurisdiction please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction.

Jurisdiction of Tax Residence	TIN

If a TIN is not available please provide a functional equivalent (such as a business or company registration number or other similar form of identification). If no TIN or functional equivalent is available for any of the jurisdictions listed please advise the reason why (such as the jurisdiction does not issue such numbers) below:-

Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI Portal:

<https://search.oecd.org/tax/automatic-exchange/tinsandtaxresidency/taxidentificationnumberstins/>

Section 5: CRS Classification

Please provide your CRS classification by ticking the corresponding box(es) below. Please note, an Entity's CRS classification may not necessarily be the same as its classification for US FATCA purposes.

5.1 If the Entity is a Financial Institution please tick this box and specify the type of Financial Institution below:

- 5.1.1 Depository Institution
- 5.1.2 Custodial Institution
- 5.1.3 Investment Entity - within the meaning of Section VIII, A.6(a) of the CRS
- 5.1.4 'Managed' Investment Entity – within the meaning of Section VIII, A.6(b) of the CRS
- 5.1.5 Specified Insurance Company

If you have ticked the box at 5.1.4 and the Entity is resident in a Non-Participating Jurisdiction the Entity will be treated as a Passive Non-Financial Institution therefore please provide details of the Controlling Persons by completing Part IV of this form.

5.2 Non-Reporting CRS Financial Institution. Please specify the type below:

- Governmental Entity
- International Organisation
- Central Bank
- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of a Governmental Entity, International Organisation or Central Bank
- Exempt Collective Investment Vehicle
- Trustee Documented Trust
- Qualified Credit Card Issuer
- Other Entity defined under domestic law as low risk of being used to evade tax. Please specify the type below:

5.3 If the Entity is an Active Non-Financial Entity please tick this box

5.4 If the Entity is a Passive Non-Financial Entity please tick this box

If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity please provide details of the Controlling Persons by completing Part IV of this form.

Section 6: Entity Declaration and Undertakings

I declare (as the authorised signatory of the Entity) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised Signature: _____

Position/Title: _____

Date: _____

Example

Part IV – Controlling Persons

Please complete the following section in full for each Controlling Person.

Section 7: Identification of a Controlling Person

7.1 Name of Controlling Person

First/Given Name: _____

Middle Name: _____

Surname/Family Name: _____

7.2 Current Residence Address

House/Apt/Suite Name, Number, Street: _____

Town/City, Providence/County/State: _____

Country: _____

Postal Code/ZIP Code: _____

7.3 Mailing Address (please complete if different from 7.2)

House/Apt/Suite Name, Number, Street: _____

Town/City, Providence/County/State: _____

Country: _____

Postal Code/ZIP Code: _____

7.4 Date of Birth

7.5 Place of Birth

Town or City of Birth: _____

Country of Birth: _____

Section 8: Declaration of Tax Residence

Please indicate the Controlling Person's place of tax residence. If resident in more than one jurisdiction please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction.

Jurisdiction of Tax Residence	TIN	TIN Type

If a TIN is not available please provide a functional equivalent (such as your social security, national insurance, citizen, personal identification or a resident registration number). If no TIN or functional equivalent is available for any of the jurisdictions listed please advise the reason why (such as the jurisdiction does not issue such numbers) below:-

Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI Portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Section 9: Type of Controlling Person

Please provide the Controlling Person's Status by ticking the appropriate box below:-

- (a) Controlling Person of a Legal Person – Control by Ownership
- (b) Controlling Person of a Legal Person – Control by Other Means
- (c) Controlling Person of a Legal Person – Senior Managing Official
- (d) Controlling Person of a Trust – Settlor
- (e) Controlling Person of a Trust – Trustee
- (f) Controlling Person of a Trust – Protector
- (g) Controlling Person of a Trust – Beneficiary
- (h) Controlling Person of a Trust – Other
- (i) Controlling Person of a Legal Arrangement (Non-Trust) – Settlor Equivalent
- (j) Controlling Person of a Legal Arrangement (Non-Trust) – Trustee Equivalent
- (k) Controlling Person of a Legal Arrangement (Non-Trust) – Protector Equivalent
- (l) Controlling Person of a Legal Arrangement (Non-Trust) – Beneficiary Equivalent
- (m) Controlling Person of a Legal Arrangement (Non-Trust) – Other Equivalent

Section 10: Controlling Person Declaration and Undertakings

I acknowledge that the information provided in this form and regarding the Controlling Persons and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is maintained and exchanged with tax authorities of another jurisdictions) in which [I/the Controlling Person] may be tax resident pursuant to International Agreement to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

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

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

Signature: _____

Print Name: _____

Note: If you are not the Controlling Person please indicate the capacity in which you are signing this form. If you are signing under a Power of Attorney please also attach a certified copy of the Power of Attorney.

Date: _____