



Automatic Exchange of Information
Entity Self-Certification Form

CITCO

Entity Self-Certification Form

This self-certification form is collected to comply with existing and any future legislation enacted by any jurisdiction that provides for or is intended to secure the exchange of information (including, without limitation, under US FATCA and related Intergovernmental Agreements (“IGA”), the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (“CRS”) including the EU Directive 2011/16/EU on Administrative Cooperation in the field of Taxation, as amended (“EU DAC 2”), or any other jurisdiction's legislation which is similar in effect to any of the above, any official interpretations or guidance thereof, or any law or regulations implementing an intergovernmental approach thereto, or any agreements made pursuant to the implementation of the foregoing, in each case as enacted, made, amended or replaced from time to time.

US FATCA, CRS, EU DAC 2, applicable laws, regulations and/or guidance notes, are together referred to as the Automatic Exchange of Information (“AEOI”) regimes¹.

Note that definitions may differ between AEOI regimes.

Please seek professional advice when completing this form.

Type directly into this form and return a signed copy.

All Entities must complete Sections 1, 2 and 3. Section 4 should be completed only where instructed to do so. Please refer to instructions throughout this form and additional instructions/definitions in the Appendix (<http://www.citcoforms.com/grp/ESCAPP.pdf>).

1. Entity Identification

Legal Name of Entity/Branch²		
Jurisdiction of organization/incorporation		
Registered address Do not use a P.O. box or in-care-of address (other than a registered address)	Address	
	City / Town	
	State / Province	Postal Code
	Country	
Mailing address If different from above	Address	
	City / Town	
	State / Province	Postal Code
	Country	

¹ For further information on the Automatic Exchange of Information, refer to:

CRS: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard>

FATCA: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>

EU DAC 2: http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/direct_tax_directive/index_en.htm

For accounts in Irish FIs, refer to : <http://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/what-is-aeoi.aspx>

² For Citco use only:

- C&T: Entity ViewPoint Number:
- CB: Account Number:

2. Country of Tax Residence and related Taxpayer Identification Number

Complete the Entity's place of Tax Residence/Residencies and the associated Tax Identification Number ("TIN")³ or functional equivalent for each place of Tax Residence indicated in the table below.⁴

Tax Residence	1.	Country of Tax Residence	
		TIN or Functional Equivalent	
		Or if the Entity is tax resident in a country that generally issues TINs, explain why the Entity does not have a TIN or functional equivalent	
	2.	Country of Tax Residence	
		TIN or Functional Equivalent	
		Or if the Entity is tax resident in a country that generally issues TINs, explain why the Entity does not have a TIN or functional equivalent	

ADDITIONAL REQUIREMENTS FOR US PERSON

When the Entity is a US Person, an IRS form W-9 must be completed and attached.

³ Overview of the Tax Identification Numbers domestic rules:

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

⁴ If you are completing this form on behalf of a branch, the country of tax residence of the **head office** of the legal entity should be declared in this section, not the country where the branch is located.

ADDITIONAL REQUIREMENTS FOR NON-US FOREIGN FINANCIAL INSTITUTIONS (“FFIs”)

Non-US Entities that are **FFIs for FATCA** must complete the below declaration.

GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (“GIIN”) DECLARATION

1	<input type="checkbox"/> The non-US Entity⁵ has obtained a GIIN for FATCA purposes <input type="checkbox"/> The non-US Entity is a Sponsored Investment Entity FFI with its own GIIN	<div style="margin-bottom: 10px;"> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> </div> Name of the Sponsoring Entity:
2	<input type="checkbox"/> The non-US Financial Institution is <u>unable</u> to provide a GIIN	Indicate the reason: <input type="checkbox"/> Sponsored FFI that does not require a GIIN, as it has no US reportable accounts and is resident in a Model 1 IGA jurisdiction: ⁶ <div style="margin-bottom: 10px;"> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> </div> Name of the Sponsoring Entity: ⁷ <input type="checkbox"/> Sponsored Closely Held Investment Entity GIIN of the Sponsoring Entity: <div style="margin-bottom: 10px;"> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> </div> Name of the Sponsoring Entity: ⁷ <input type="checkbox"/> Trustee-Documented Trust GIIN of the Trustee: <div style="margin-bottom: 10px;"> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> </div> Name of the Trustee ⁸ <input type="checkbox"/> It applied for a GIIN and will provide its GIIN within 90 days. <input type="checkbox"/> It is an Exempt Beneficial Owner. <input type="checkbox"/> It is another type of Certified Deemed Compliant Financial Institution (“CDCFI”). Please specify type of CDCFI: <input type="checkbox"/> It is a Non-Participating Foreign Financial Institution. ⁹ <input type="checkbox"/> Other, specify: (Must be a classification or exception not covered above and prescribed by the US FATCA Regulations and/or an applicable IGA.)

5 If you are completing this form on behalf of a branch of a legal entity provide the GIIN of the branch.
 6 As of Jan 1st 2017, sponsored investment entities are required to obtain their own GIIN, unless a Model 1 IGA exception applies at the time of furnishing this form. Such exemption may allow the sponsored entity to refrain from obtaining its own GIIN until no later than 90 days after a US account is identified.
 7 For Citco use only: C&T: Sponsoring Entity ViewPoint Number
 8 For Citco use only: C&T: Trustee ViewPoint Number
 9 Can only apply to FI's in non-IGA jurisdictions and for IGA jurisdictions if published on IRS list after a procedure of notification of significant non-compliance.

3. Entity Classification

Section 3 must be completed by all Entities, including those resident in the US and UK.

Select at least one of the below classification:

- Financial Institutions: select options A, B or C
- Non-Financial Entities: select options D, E, F, G, H or I – Proceed to page 7

FINANCIAL INSTITUTIONS (US AND NON-US)

Select option A, B or C

① Certain options require a second selection as instructed. This is to account for potential different classifications under separate AEOI regimes.

<p>A. <input type="checkbox"/> Investment Entity Select one of a), b) or c)</p>	<p><input type="checkbox"/> a) An Investment Entity resident in the United States or other Non-Participating CRS Jurisdiction and managed by another Financial Institution Refer to the list of Participating CRS Jurisdictions http://www.oecd.org/tax/transparency/AEOI-commitments.pdf <i>For CRS purposes, provide details of the Entity's Controlling Persons in Section 4.</i>¹⁰</p> <p><input type="checkbox"/> b) An Investment Entity that meets the below criteria: 50% or more of its gross income is attributable to the relevant financial activities¹¹, or if the Investment Entity is managed by another Financial Institution, from investing, reinvesting or trading in Financial Assets, during the shorter of:</p> <ul style="list-style-type: none"> • the three-year period ending on 31 December of the year preceding the year in which the determination is made; or • the period during which the Entity has been in existence <p><input type="checkbox"/> c) An Investment Entity (i.e. for FATCA) that does not meet the criteria in b) above <i>For CRS purposes, one of Non-Financial Entities options (D to G) must be completed, and if the Entity is qualified as a Passive NFE under G, provide Controlling Persons details in Section 4.</i>¹²</p>
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10 For Citco use only: CRS Classification = Passive NFE

11 Relevant activities: conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- i. trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- ii. individual and collective portfolio management; or
- iii. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

12 For Citco use only: CRS Classification = Passive or Active NFE per selection

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B.	<input type="checkbox"/> Depository Institution, Custodial Institution, Specified Insurance Company	Refer to the Appendix for definitions.
C.	<input type="checkbox"/> Holding Company or Treasury Centre	<p>Applicable for FATCA only and to Entities resident in non-IGA countries or, in very limited circumstances, to Entities residing in the following IGA countries: Malta, Ireland, Netherlands and UK. Refer to the definition of Holding Company and Treasury Center in the Appendix for more detail.</p> <p><i>In addition, for CRS purposes, one of the other options (Financial Institutions A to B or Non-Financial Entities D to G) must be completed, and if the Entity is qualified as a Passive NFE under G, provide Controlling Persons details in Section 4.¹³</i></p>

NON-FINANCIAL ENTITIES (US AND NON-US)

Select option D, E, F, G, H or I

- For Non-Financial Entities that are unsure whether they are categorized as Active or Passive, refer to the Appendix.
- For the purposes of this section the term Non-Financial Entity as defined in CRS and EU DAC2 includes the term Non-Financial Foreign Entity as used in FATCA.

D.	<input type="checkbox"/> Active Non-Financial Entity	<p>A corporation the stock of which is regularly traded on an established securities market, or a related corporation thereof.</p> <p>Name of established securities market:</p> <p>If the Entity is a Related Entity of a regularly traded corporation, provide the name of the regularly traded corporation:</p>
E.	<input type="checkbox"/> Active Non-Financial Entity	A Government Entity, Central Bank or International Organization.
F.	<input type="checkbox"/> Active Non-Financial Entity	<p>Other than options D or E.</p> <p>Please specify qualifying criteria (further details are available in the Appendix definition of "Active Non-Financial Entity"):</p>
G.	<input type="checkbox"/> Passive Non-Financial Entity	Provide details of the Entity's Controlling Persons in Section 4. ¹⁴
H.	<input type="checkbox"/> Direct reporting Non-Financial Foreign Entity	<p>GIIN:</p> <p><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"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Provide details of the Entity's Controlling Persons in Section 4.¹⁴</p>

13 For Citco use only: CRS Classification = Per selection

14 For Citco use only: CRS Classification = Per selection

<p>I. <input type="checkbox"/> Sponsored Direct reporting Non-Financial Foreign Entity</p>	<p>GIIN ¹⁵: <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"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Name of the Sponsoring Entity¹⁶:</p> <p>Provide details of the Entity's Controlling Persons in Section 4.¹⁴</p>
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4. Controlling Persons

This section should only be completed if the classification selected in Section 3 directs the Entity to provide Controlling Person details.

If directed to provide Controlling Person information, failure to complete Section 4 will result in the self-certification being considered invalid¹⁷.

A Controlling Person is any natural person that meets any of the following tests, in the order below:¹⁸

- For companies and partnerships, Controlling Person means the natural person(s) that have a direct or indirect controlling ownership interest or voting rights (typically on the basis of a certain percentage, e.g. 10% or more) in the Entity.
- If no natural person(s) exercises control through ownership or voting rights per the above, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means.
- Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests or through other means above, the Controlling Person is deemed to be the natural person who holds the position of senior managing official.
- For trusts and other similar legal arrangements (e.g. foundations), Controlling Person means the natural persons being settlor, the trustee(s), the protector (if any), the beneficiaries or classes of beneficiaries, and any other natural person exercising ultimate effective control over the trust or similar legal arrangement.

U.S. Controlling Persons

When the Controlling Person is a US citizen/US passport holder and/or resident in the US for tax purposes (a green card holder or resident under the substantial presence test), an IRS form W-9 must be completed and attached.¹⁹

- If the Controlling Person is no longer a US citizen, a certificate of loss of nationality and a copy of the foreign passport must be provided.
- US Controlling Persons of **US entities** do **not** need to provide a W9 or US TIN.

¹⁵ As of 1.1.2017 a Sponsored Direct Reporting NFFE is required to have its own GIIN and can no longer use the GIIN of a sponsoring entity.

¹⁶ For Citco use only: C&T: Sponsoring Entity ViewPoint Number

¹⁷ For accounts in Cayman Is, Investment Entities in Non-Participating CRS jurisdictions managed by another Financial Institution are not required to list any controlling persons if

1. You are a widely-held, regulated Collective Investment Vehicle (CIV) established as a trust and not required to identify your beneficial owners for AML/KYC purposes;
2. A pension fund established as a trust and not required to identify your beneficial owners for AML/KYC purposes, or
3. Your controlling ownership interest is held by a company listed on a stock exchange and subject to disclosure requirements (or you are a majority owned subsidiary of such a company).

¹⁸ These tests are cascading, with each to be used where the previous test has been applied and has not identified a Controlling Person.

¹⁹ If you have selected any of 3A (a), 3A (c), 3C, 3H, or 3I in the Entity Classification Section, US Controlling Persons do not need to provide a W-9 form or US TIN.

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Provide the information of each individual Controlling Person in the form below.
 Note that all fields have to be completed for the Controlling Person(s).

CONTROLLING PERSON 1		
Full Name²⁰		
Full residence address	Address	
	City / Town	
	State / Province	Postal Code
	Country	
Place of birth		
Date of birth (DD/MM/YYYY)		
Type of Controlling Person	Where controlling by virtue of ownership, please list percentage ownership: %	
Tax Residence	1. Country of Tax Residence	
	TIN or Functional Equivalent	
	Or if the individual is tax resident in a country that generally issues TINs, explain why the individual does not have a TIN or functional equivalent.	
	2. Country of Tax Residence	
TIN or Functional Equivalent		
Or if the individual is tax resident in a country that generally issues TINs, explain why the individual does not have a TIN or functional equivalent.		

20 For Citco use only: C&T CP1 Entity ViewPoint Number:

CONTROLLING PERSON 2

Full Name²¹		
Full residence address	Address	
	City / Town	
	State / Province	Postal Code
	Country	
Place of birth		
Date of birth (DD/MM/YYYY)		
Type of Controlling Person		Where controlling by virtue of ownership, please list percentage ownership: %
Tax Residence	1. Country of Tax Residence	
	TIN or Functional Equivalent	
	Or if the individual is tax resident in a country that generally issues TINs, explain why the individual does not have a TIN or functional equivalent.	
	2. Country of Tax Residence	
TIN or Functional Equivalent		
Or if the individual is tax resident in a country that generally issues TINs, explain why the individual does not have a TIN or functional equivalent.		



If there are more than 2 Controlling Persons, click on the following link to download a template:
www.citcoforms.com/grp/ESCACPt1.pdf

21 For Citco use only: C&T CP2 Entity ViewPoint Number:

5. Declaration and Signature

I/We declare (as an authorized signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We understand that the recipient is responsible for processing the information contained in this form (including personal data relating to the Controlling Persons). I/We warrant that any personal data provided by me/us to the recipient has been processed in accordance with the applicable data protection legislation and that, to the extent necessary, I/we have obtained the valid consent of the data subjects (Controlling Persons) to provide such personal data to the recipient for the purposes of this self-certification form. I/we have informed the data subjects (Controlling Persons) of their right to access the information that relates to them and which is reported to the relevant tax authorities and of their right to rectify this information.

I/We 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. In case where the form is prepared on behalf of a model 1 IGA sponsored investment entity without its own GIIN as at 1.1.2017 and the applicable model 1 IGA allows for such exception we undertake to obtain a GIIN within 90 days of a US reportable account being identified and to communicate the replacement GIIN immediately to the recipient. I/We understand that I/we am/are required to reply to each information request sent to the Entity by the recipient and that failure to do so may have a negative impact on the reporting of information relating to the Entity and/or its Controlling Persons, such as potentially reporting to the wrong foreign tax authority.

Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax authorities pursuant to international agreements and domestic laws under the AEOI regimes. I/We understand that the recipient and/or the tax authorities may exchange this information, along with other information such as account balances or value at year-end, and where relevant, certain payments made with respect to the account during the calendar year, with tax authorities in other jurisdictions.

I/We expressly acknowledge, agree and allow the Citco Group of Companies (Citco)²² to store the information contained in this form on a centralised electronic database at secure sites possibly located outside the tax residence jurisdiction(s) of the Entity or its Controlling Person(s), and in respect of which I/we agree that:

- the information contained in this form may be made available to employees of Citco and any of its Affiliates (whether or not outside the tax residence jurisdiction(s) of the Entity or its Controlling Person);
- Citco or any other of its Affiliates (whether or not outside the tax residence jurisdiction(s) of the Entity or its Controlling Person) shall be entitled to use the information contained in this form to enable classification under any law, regulatory or other governmental enactment (e.g. foreign tax compliance purposes) and to carry out any necessary registration and compliance as prescribed by such law, regulations or governmental enactment; and
- this may imply a transfer of information to jurisdictions where the level of data protection may not be as high as within the tax residence jurisdiction(s) of the Entity or its Controlling Person.

22 The Citco Group Limited is the indirect parent of a network of independent companies. The Citco Group Limited provides no client services. Such services are provided solely by the independent companies within the Citco group of companies (hereinafter, the "Citco group of companies") in their respective geographic areas. The Citco Group Limited and the Citco group of companies are legally distinct and separate entities. They are not, and nothing contained herein shall be construed to place these entities in the relationship of agents, partners or joint venturers. Neither The Citco Group Limited nor any individual company within the Citco group of companies has any authority (actual, apparent, implied or otherwise) to obligate or bind The Citco Group Limited in any manner whatsoever.

ENTITY SELF-CERTIFICATION FORM

For further information regarding Citco's privacy policy, refer to: <https://citco.com/footer/privacy-policy/>

I certify that I am authorised to sign for the Entity in respect of all the account(s) to which this form relates. (See Appendix for list of positions that are typically authorized to sign for various types of structures.)

Complete Information ▶	Print name of signer	
	Date (DD/MM/YYYY)	
	Position/ Title	
Sign Here ▶	<hr/> Authorized Signature	

Complete Information ▶	Print name of signer	
	Date (DD/MM/YYYY)	
	Position/ Title	
Sign Here ▶	<hr/> Authorized Signature	
