

**Please Note:** This form has been optimised for digital use to avoid as much paper waste as possible. Please download and save this file locally on your device that you are using and open with Adobe Acrobat.

You do not need a paid account, but you may need to configure your digital ID for signing (please follow the 'on screen' steps when using Adobe Acrobat for full details on how to do this).

We are obliged under Isle of Man legislation and regulations in relation to the automatic exchange of information for tax matters (collectively 'AEOL'), to obtain certain information about each account holder's tax status. As a financial institution we are not allowed to provide tax advice. If you have any questions about how to complete this form or how to determine your tax residency, please contact your tax advisor.

Please ensure you complete all relevant sections below and provide any additional information requested. For definitions, please refer to the **Explanatory Notes** on pages 6 and 7.

### 1. General - Account Holder Identification

Entity Name	<input type="text"/>		
Registered Address 'Care Of' & PO Box addresses are not accepted	<input type="text"/>		
	Country	<input type="text"/>	Postcode
		<input type="text"/>	<input type="text"/>
Country of Incorporation	<input type="text"/>		
Capital Account Number (if known)	<input type="text"/>		

### 2. US FATCA - US Persons

Please tick and complete as appropriate.

- a) ☐ The Entity is not a **US Person**. Please now complete **Section 3**
- b) ☐ The Entity is a **Specified US Person** and the Entity's US federal taxpayer identifying number (US TIN) is as follows:
- c) ☐ The Entity is a **US Person** that is not a **Specified US Person**. Please indicate exemption below:

If you have ticked b) or c) please now go straight to **Section 4**

### 3. US FATCA - Classification for all Non-US Entities

If the Entity is NOT a US Person, this section must be completed.

- Is the Entity a Financial Institution? ☐ YES - Please now **complete 3.1**  
☐ NO - Please now **complete 3.2**

### 3. US FATCA Reporting - US FATCA Classification for all Non-US Entities (continued)

If your answers below require a GIIN number, please see [Explanatory Notes \(4\)](#) for information on a GIIN and its composition.

#### 3.1 Entity IS a Financial Institution

- a) ☐ Isle of Man or IGA Partner Jurisdiction Financial Institution - Please provide the Entity's GIIN below:
- b) ☐ Registered Deemed Compliant Financial Institution - Please provide the Entity's GIIN below:
- c) ☐ Participating Financial Institution - Please provide the Entity's GIIN below:
- d) ☐ Owner Documented Financial Institution - Please provide the Entity's GIIN below:
- e) ☐ 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 details below:  
 Sponsoring Entity Name   
 Sponsoring Entity GIIN
- f) ☐ Trustee Documented Trust - Please provide the Trustee's details below:  
 Trustee's Name   
 Trustee's GIIN
- g) ☐ Certified Deemed Compliant, or other Non-Reporting 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) - Please indicate exemption below:  
 Exemption
- h) ☐ Non-Participating Financial Institution

#### 3.2 Entity IS NOT a Financial Institution

- a) ☐ Exempt Beneficial Owner - Please indicate status below:
- b) ☐ Active Non-Financial Foreign Entity (including an Excepted NFFE) - See [Explanatory Notes \(6\)](#) for the criteria for an Active NFFE
- c) ☐ Direct Reporting Non-Financial Foreign Entity - Please provide the Entity's GIIN below:
- d) ☐ Sponsored Direct Reporting Non-Financial Foreign Entity - Please provide the Sponsoring Entity's details below:  
 Sponsoring Entity Name   
 Sponsoring Entity GIIN
- e) ☐ Passive Non-Financial Foreign Entity that doesn't report directly.  
 If you have selected e) you will need to provide details of the Controlling Person(s) by completing [Section 6](#)

#### 4. COMMON REPORTING STANDARDS (CRS) - Entity Tax Residency

An account holder is always a tax resident in at least one jurisdiction, with the possibility of being a tax resident in multiple jurisdictions.

Please complete the following table indicating the Entity's place of tax residence and the Entity's Tax Identification Number (TIN) for each jurisdiction given.

Jurisdiction(s) of Tax Residency	Tax Identification Number (TIN)	TIN Type
a) <input type="text"/>	<input type="text"/>	<input type="text"/>
b) <input type="text"/>	<input type="text"/>	<input type="text"/>
c) <input type="text"/>	<input type="text"/>	<input type="text"/>

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) in the text box below:

Further information on the issuance rules for TINs and their format can be found on the OECD's Automatic Exchange Portal at <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

#### 5. CRS Classification

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 Reporting CRS Financial Institution, please specify the type:

If you have selected f) you will need to provide details of the Controlling Person(s) by completing **Section 6**

5.2 ☐ If the Entity is a Non-Reporting CRS Financial Institution, please specify the type:

If you have selected j) please specify the type below:

5.3 Active Non-Financial Entity:

a) ☐ Active Non-Financial Entity (See **Explanatory Notes (6)** to ensure the criteria is met)

5.4 Passive Non-Financial Entity:

a) ☐ Passive Non-Financial Entity (See **Explanatory Notes (8)** to ensure the criteria is met)

If you have selected a) you will need to provide details of the Controlling Person(s) by completing **Section 6**

Only complete Section 6 if you have indicated that the Entity is one of the following:

- **US FATCA 3.2 e)** - Passive Non-Financial Foreign Entity that doesn't report directly
- **CRS 5.1 f)** – Financial Institution - Managed Investment Entity – Tax resident in a non-participating jurisdiction
- **CRS 5.4 a)** - Passive Non-Financial Entity

If you did **not** select any of the above answers, please now go to **Section 7**

### 6. US FATCA & CRS CONTROLLING PERSON(S) - Identification, Tax Residency and Controlling Person Type

To be completed in full by all controlling persons. If more than two controlling persons, please duplicate this page and submit the sheet alongside your completed form. Please see **Explanatory Notes (9)** for the criteria of a controlling person.

First Controlling Person Details		Title	Permanent Residential Address
Surname			<div> <div></div> <div>'Care Of' &amp; PO Box addresses are not acceptable.</div> </div>
Forename(s)			
Other/Maiden Name(s)			
Date of Birth			
Place of Birth			
Nationality			
Other Nationalities			Country of Residence
			Postcode

#### First Controlling Person Tax Jurisdiction(s)

An individual is a tax resident in at least one jurisdiction, with the possibility of being a tax resident in multiple jurisdictions. Please complete the following table indicating the individual's place of tax residence and their Tax Identification Number (TIN) for each jurisdiction given.

Jurisdiction(s) of Tax Residency	Tax Identification Number (TIN)	TIN Type
a) <input type="text"/>	<input type="text"/>	<input type="text"/>
b) <input type="text"/>	<input type="text"/>	<input type="text"/>
c) <input type="text"/>	<input type="text"/>	<input type="text"/>

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 OECD's Automatic Exchange Portal at <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

#### Type of First Controlling Person

- |   |  |
|---|--|
| a) <input type="checkbox"/> Legal Person – Control by Ownership     | h) <input type="checkbox"/> Trust – Other  |
| b) <input type="checkbox"/> Legal Person – Control by Other Means   | i) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Settlor Equivalent     |
| c) <input type="checkbox"/> Legal Person – Senior Managing Official | j) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Trustee Equivalent     |
| d) <input type="checkbox"/> Trust – Settlor                         | k) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Protector Equivalent   |
| e) <input type="checkbox"/> Trust – Trustee                         | l) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Beneficiary Equivalent |
| f) <input type="checkbox"/> Trust – Protector                       | m) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Other Equivalent       |
| g) <input type="checkbox"/> Trust – Beneficiary                     |  |

### 6. US FATCA & CRS CONTROLLING PERSON(S) - Identification, Tax Residency and Controlling Person Type (continued)

To be completed in full by all controlling persons. Please see **Explanatory Notes (9)** for the criteria of a controlling person.

<b>Second Controlling Person</b>		Title	<input type="text"/>	Permanent Residential Address	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Surname	<input type="text"/>			*Care Of* & PO Box addresses are not acceptable.		
Forename(s)	<input type="text"/>					
Other/Maiden Name(s)	<input type="text"/>					
Date of Birth	<input type="text"/>		Country of Residence			<input type="text"/>
Place of Birth	<input type="text"/>		Postcode			<input type="text"/>
Nationality	<input type="text"/>					
Other Nationalities	<input type="text"/>					

#### Second Controlling Person Tax Jurisdiction(s)

An individual is a tax resident in at least one jurisdiction, with the possibility of being a tax resident in multiple jurisdictions. Please complete the following table indicating the individual's place of tax residence and their Tax Identification Number (TIN) for each jurisdiction given.

Jurisdiction(s) of Tax Residency	Tax Identification Number (TIN)	TIN Type
a) <input type="text"/>	<input type="text"/>	<input type="text"/>
b) <input type="text"/>	<input type="text"/>	<input type="text"/>
c) <input type="text"/>	<input type="text"/>	<input type="text"/>

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 OECD's Automatic Exchange Portal at <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

#### Type of Second Controlling Person

- |   |  |
|---|--|
| a) <input type="checkbox"/> Legal Person – Control by Ownership     | h) <input type="checkbox"/> Trust – Other  |
| b) <input type="checkbox"/> Legal Person – Control by Other Means   | i) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Settlor Equivalent     |
| c) <input type="checkbox"/> Legal Person – Senior Managing Official | j) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Trustee Equivalent     |
| d) <input type="checkbox"/> Trust – Settlor                         | k) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Protector Equivalent   |
| e) <input type="checkbox"/> Trust – Trustee                         | l) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Beneficiary Equivalent |
| f) <input type="checkbox"/> Trust – Protector                       | m) <input type="checkbox"/> Legal Arrangement (Non-Trust) – Other Equivalent       |
| g) <input type="checkbox"/> Trust – Beneficiary                     |  |

### 7. DECLARATION AND SIGNATURE - Authorised Representatives

As a representative authorised to sign on behalf of the Entity

- I/we declare that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.
- I/we acknowledge that the information provided in this form and regarding the Controlling Person(s) 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 the Controlling Person(s) may be tax resident pursuant to International agreement to exchange financial account information.
- I/we am/are authorised to sign for the Controlling Person(s), on all the account(s) held by the Entity Account Holder to which this form relates.
- I/we undertake to advise Capital International Bank 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.

<b>First Representative Name</b>
<input type="text"/>
<b>Position in Entity</b>
<input type="text"/>
<b>First Representative Signature</b>
<input type="text"/>
<b>Date (dd/mm/yyyy)</b>
<input type="text"/> - <input type="text"/> - <input type="text"/>

<b>Second Representative Name</b>
<input type="text"/>
<b>Position in Entity</b>
<input type="text"/>
<b>Second Representative Signature</b>
<input type="text"/>
<b>Date (dd/mm/yyyy)</b>
<input type="text"/> - <input type="text"/> - <input type="text"/>

### Explanatory Notes

#### US Foreign Account Tax Compliance Act (FATCA) & Common Reporting Standards (CRS)

**NOTE:** We do not give tax advice and the notes below are not to be construed as tax advice. We recommend you seek independent tax advice from a suitably qualified professional tax advisor in respect of your particular circumstances.

- Regulatory Obligation** - Our obligation to capture this information and to report to our local tax office comes from regulations created to enable the automatic exchange of information and includes FATCA and the CRS.
- Specified US Person** - A Specified US Person means a US citizen or any US resident individual, a partnership or corporation organised in the US or under the laws of the US or any State thereof, save for exceptions.
- Financial Institution** - The term Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.
- GIIN** - GIIN means a Global Intermediary Identification Number assigned to a Financial Institution who has registered with the US Internal Revenue Service. The GIIN is a 19-character identification number that is a composite of several other identifiers.  
Format: XXXXXX.XXXXX.XX.XXX
- Exempt Beneficial Owner** - The term "Exempt Beneficial Owner" includes but is not limited to:
  - Governmental Entities;
  - International Organisations (examples of which include The International Monetary Fund, The World Bank);
  - A Central Bank; or
  - Certain retirement/pension funds.

For a full list please refer to the relevant Agreement.
- Active Non-Financial Entity (NFE)**  
A NFE is any entity that is not a Financial Institution. An Active NFE is any NFE that meets any of the following criteria:
  - Less than 50 percent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 percent of the assets held by the NFE 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 of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an entity, the stock of which is traded on an established securities market;

### Explanatory Notes (continued)

iii. The NFE is a government, a political subdivision of a government (which includes a state, province, county or municipality), an international organisation, a central bank of issue, or an entity wholly owned by one or more of the foregoing.

iv. Substantially all of the activities of the NFE 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. However, an entity will not qualify as an active NFE if the NFE functions as, or holds itself out to be, 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. In these circumstances the entity will be a passive NFE.

v. The NFE 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 NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

vi. The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

vii. The NFE 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

viii. The entity is a Non-Profit Organisation.

**7. Non-Profit Organisation** - An entity that meets all of the following requirements:

- i. It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- ii. It is exempt from income tax in its country of residence;
- iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- iv. The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment representing

the fair market value of property which the entity has purchased; and

v. The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

**8. Passive Non-Financial Entity (NFE)**

A Passive NFE is any NFE that is not an Active NFE.

**9. Controlling Persons** - The term Controlling Persons means the natural persons who exercise control over an Entity. Controlling Persons include any natural person that holds directly or indirectly more than 25% of the shares or voting rights of an Entity as Beneficial Owner. 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. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term Controlling Persons should be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

**10. Investment Entity**

An investment entity generally includes entities investing, re-investing or trading in financial instruments, portfolio management or investing, administering or managing financial assets.

**11. Specified Insurance Company**

Generally includes most life insurance companies.

**12. Managed Investment Entity**

A managed investment entity is an entity which is managed by another entity which is a financial institution, that is a depository or custodial institution, a specified insurance company or an investment entity. The managing entity performs either directly or through a service provider trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities, commodities, futures, individual or collective portfolio management, investing, administering, or managing financial assets. The managing entity will have discretionary authority to manage the entity's assets.

**13. Participating Jurisdictions** - A current list of participating jurisdictions can be found at the following web address [www.bit.ly/OECD-Portal-CRS](http://www.bit.ly/OECD-Portal-CRS).

### Capital International Bank

t +44 (0) 1624 654200 w [www.capital-iom.com](http://www.capital-iom.com)

Capital International Bank Limited is a wholly owned subsidiary of Capital International Bank Group Limited ([www.capital-iom.com](http://www.capital-iom.com)) a privately owned financial services group based in the Isle of Man. Capital International Bank Limited is licensed by the Isle of Man Financial Services Authority and operates as a non-retail, restricted deposit taker under a Class 1 (2) licence. Deposits are not covered by the Isle of Man Depositors' Compensation Scheme and terms and conditions apply.

Capital International Bank and Capital International are trading names of Capital International Bank Limited. Capital International Bank Limited is also licensed by the South African Reserve Bank Prudential Authority to conduct the business of a Representative Office in South Africa.

Issue Date: 11/07/2025  
Ref: FCEv1e

**Create Tomorrow.  
Start Today.**

 **Do you really need to print this?** We are serious about climate change & biodiversity loss. For more information, please [click here](#).