



Investment Services

Due Diligence Form Entity Self-Certification

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Due Diligence Form

Entity Self-Certification | US FATCA & CRS



Please complete all fields as missing information will cause delays when processing your application

Self-Certification Form

This form should be completed on behalf of the Entity for all accounts opened on or after 1 January 2016.

We are obliged under Isle of Man legislation and regulations 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 note that we may be obliged to share this information with the relevant tax authorities.

Please complete the relevant sections below and provide any additional information that is requested.

If you have any questions about how to complete this form, then please refer to the Explanatory Notes at the back of this form or contact your tax advisor.

Section 1 Account Holder Identification

Entity Name

Capital Account Reference (NOTE: If you do not have, or know, your Capital Account Reference then please leave this field blank)

Part 1 US FATCA & CRS Reporting

Section 2 FATCA 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:

Please complete Section 4 and 5 before signing Section 6 Entity Declaration & Undertakings.

- (b) ☐ The Entity is a US Person that is not a Specified US Person. Please indicate exemption below:

Please complete Section 4 and 5 before signing Section 6 Entity Declaration & Undertakings.

- (c) ☐ The Entity is not a **US Person**. Please complete Section 3, 4 and 5 before signing Section 6 Entity Declaration & Undertakings.

Section 3 US FATCA Classification for all Non-US Entities

Please complete Section 3 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 GIIN at 3.1.1

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

3.1.1 Global Intermediary Identification Number (GIIN)

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3.2 If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the reasons below:

- (a) ☐ The Entity is a Trustee Documented Trust (certified deemed compliant) whose details are as follows:
Trustee's Name
Trustee's GIIN
- (b) ☐ The Entity is a Certified Deemed Compliant, or other Non-Reporting Financial Institution (including a Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).
Indicate Exemption
- (c) ☐ The Entity is an Owner Documented Financial Institution
- (d) ☐ The Entity is a Non-Participating 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
- (b) ☐ The Entity is an Active Non-Financial Foreign Entity (included an Excepted NFFE)
- (c) ☐ The Entity is a Passive Non-Financial Foreign Entity
If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity please provide details of the Controlling Persons by completing Part II of this form
- (i) If the Entity is a Direct Reporting NFE, 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

Section 4 CRS Declaration of Tax Residency

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
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

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 OECD's Automatic Exchange Portal at www.bit.ly/OECD-Portal

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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

5.1.4 ☐ "Managed" Investment Entity

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 Entity therefore please provide details of the Controlling Persons by completing Part II of this form

5.1.5 ☐ Specified Insurance Company

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

5.2.1 ☐ Governmental Entity

5.2.2 ☐ International Organisation

5.2.3 ☐ Central Bank

5.2.4 ☐ Broad Participation Retirement Fund

5.2.5 ☐ Narrow Participation Retirement Fund

5.2.6 ☐ Pension Fund of a Governmental Entity, International Organisation or Central Bank

5.2.7 ☐ Exempt Collective Investment Vehicle

5.2.8 ☐ Trustee Documented Trust

5.2.9 ☐ Qualified Credit Card Issuer

5.2.10 ☐ 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 Entity please provide details of the Controlling Persons by completing Part II of this form

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This Section **MUST** be completed

Section 6 US FATCA & CRS Entity Declaration & Undertakings

- I/we declare (as the authorised signatories 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 declare that the Entity named in Section 1 hereof meets all provisions of the applicable treaty that are necessary to claim a reduced rate of withholding tax, including any limitation on benefits provisions, and derives the income within the meaning of U.S. Internal Revenue Code of 1986, Section 894, and the regulations thereunder, as the beneficial owner.
- 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.
- Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

First Signature

Second Signature

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Print Name	Print Name
<input type="text"/>	<input type="text"/>
Position (in Entity)	Position (in Entity)
<input type="text"/>	<input type="text"/>
Date	Date
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

Only complete Part II if you have indicated that the Entity is, under Section 5.1.4 a "Managed" Investment Entity and it is tax resident in a CRS non-participating jurisdiction or Section 5.4 a Passive Non-Financial Entity, not direct reporting PNFE or Sponsored direct reporting NFE.

Part 2 US FATCA & CRS Controlling Persons

Section 7 Identification of a Controlling Person

Please complete the following section in full for each Controlling Person. Please use additional sheets where required.

7.1 Name of First Controlling Person	7.2 Name of Second Controlling Person
Title <input type="text"/>	Title <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>
Forename(s) <input type="text"/>	Forename(s) <input type="text"/>
Other/Former Name(s) <input type="text"/>	Other/Former Name(s) <input type="text"/>
Residential Address <input type="text"/>	Residential Address <input type="text"/>
Postcode <input type="text"/>	Postcode <input type="text"/>
Mailing Address (if different from above) <input type="text"/>	Mailing Address (if different from above) <input type="text"/>
Postcode <input type="text"/>	Postcode <input type="text"/>
Date of Birth <input type="text"/>	Date of Birth <input type="text"/>
Place of Birth <input type="text"/>	Place of Birth <input type="text"/>
Nationality <input type="text"/>	Nationality <input type="text"/>

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Section 8 Controlling Person's Declaration of Tax Residency

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.

Please use additional sheets where required.

8.1 Jurisdiction of Tax Residence of First Controlling Person

- (a)
- (b)
- (c)

Tax Identification Number (TIN)

TIN Type

- (a)
- (b)
- (c)

8.2 Jurisdiction of Tax Residence of Second Controlling Person

- (a)
- (b)
- (c)

Tax Identification Number (TIN)

TIN Type

- (a)
- (b)
- (c)

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 <http://bit.ly/OECD-Portal-CRS>

Section 9 Type of Controlling Person

Please provide the Controlling Person's Status by ticking the appropriate box below: necessarily be the same as its classification for US FATCA purposes.

9.1 First Type of Controlling Person

I am a Controlling Person of a:

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

9.2 Second Type of Controlling Person

I am a Controlling Person of a:

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

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Section 10 Controlling Person Declaration & Undertakings

- I/we 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/us the Controlling Person(s) may be tax resident pursuant to International Agreement to exchange financial account information.
- I/we certify that I/we am/are the Controlling Person(s), or am/are authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.
- I/we declare that all of the statements made in this declaration are, to the best of my/our knowledge, correct and complete.
- 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.

First Signature

Second Signature

Print Name

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

 / /

Date

 / /

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Explanatory Notes

US Foreign Account Tax Compliance Act (FATCA) & UK 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.

1 - Regulatory Obligation

Our obligations to capture this information and to report to our local tax office comes from regulations created to enable automatic exchange of information and include FATCA and the CRS.

2 - 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.

3 - 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.

4 - 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

5 - 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.

6 - 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;
- 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.
- 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.
- 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:

- It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- It is exempt from income tax in its country of residence;
- It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 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
- 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.

Capital International Limited

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