

# Entity Self-Certification

## Instructions for completion

We are required pursuant to the Mutual Legal Assistance (Tax Matters) Act, 2003 and Orders and Guidance Notes made thereunder (**implementing legislation**) to collect certain information about the tax arrangements of each account holder and, in some cases, the Controlling Persons of the account holder. These requirements implement intergovernmental agreements (**IGAs**) entered into by the British Virgin Islands in relation to the automatic exchange of information for tax matters (**FATCA**). Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with the BVI International Tax Authority.

Terms referenced in this form shall have the same meaning as under the relevant IGA and/or implementing legislation.

If any of the information below regarding your tax residence or FATCA 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 contact your tax advisor.

## Section 1: Account Holder Identification

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Account Holder Name	Date of Incorporation/Organization	Country
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### Registered Address:

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

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Number & Street	City/Town
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State/Providence/County	Post Code	Country
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## Section 2: U.S. or United Kingdom Persons

Please tick and complete as appropriate.

(a)  The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b)  The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption<sup>1</sup>

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<sup>1</sup> Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

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(c)  The entity is a **Specified United Kingdom Person** and the entity's United Kingdom identifying tax number is as follows:

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(d)  The entity is a United Kingdom Person that is not a Specified United Kingdom Person. Indicate exemption<sup>2</sup>

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**Complete Section 3 if the entity has non-U.S. or non-UK tax residencies.**

**Section 3: Declaration of Tax Residency (other than U.S. or U.K.)**

Please indicate the entity's place of tax residence (if resident in more than one country please detail all countries and associated tax reference number types and numbers).

Country/ countries of tax residency	Tax reference number type	Tax reference number

**Section 4: Entity FATCA Classification**

**4.1** If you are a **Registered Financial Institution**, please tick one of the below categories, and provide your *FATCA GIIN* at 4.1.1.

- (a)  British Virgin Islands or IGA Partner Jurisdiction Financial Institution
- (b)  Registered Deemed Compliant Foreign Financial Institution
- (c)  Participating Foreign Financial Institution

4.1.1 Please provide your *Global Intermediary Identification number (GIIN)*:

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**4.2** If you are a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (a)  The entity is a Sponsored Financial Institution 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.

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Sponsoring Entity's Name

Sponsoring Entity's GIIN

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<sup>2</sup> Under the UK IGA, Specified UK Person does not include: A corporation the stock of which is regularly traded on one or more established securities markets or a member of the same EAG; A depository Institution; A broker or dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United Kingdom; or a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V.

(b)  The entity is a Trustee Documented Trust. Please provide your Trustee’s name and GIIN.

Trustee’s Name	Trustee’s GIIN
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(c)  The entity is a Certified Deemed Compliant, or otherwise 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:

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(d)  The entity is an Excepted Foreign Financial Institution. Indicate exemption:

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

(f)  The entity is a US Financial Institution

**4.3** If you are not a Foreign Financial Institution, please confirm the entity’s FATCA status below:

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

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(b)  The entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)

(c)  The entity is a **Passive Non-Financial Foreign Entity** (please complete table in below providing details of any **Controlling Persons**<sup>3</sup>)

Full Name	Date of Birth	Full residence address	Details of controlling person’s beneficial interest*	Country(ies) of tax residence	Tax reference type and number

**Section 5: Declaration and Undertakings**

I/We declare (as an authorised signatory of the entity) that the information provided in this form about the entity (and, if applicable, its Controlling Persons) is, to the best of my/our knowledge and belief, accurate 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. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

\_\_\_\_\_  
 Authorised Signature

\_\_\_\_\_  
 Position/Title

\_\_\_\_\_  
 Date: (dd/mm/yy)

\_\_\_\_\_  
 Authorised Signature

\_\_\_\_\_  
 Position/Title

\_\_\_\_\_  
 Date: (dd/mm/yy)

<sup>3</sup> Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company (or legal person) and will include any natural person owning (directly or indirectly) 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.