

Investec Specialist Bank

Tax Compliance – International Exchange of Information Agreement
Entity Self – Certification Form



Out of the Ordinary®

 **Investec**
Specialist Bank

Tax Compliance – International Exchange of Information Agreement Entity Self – Certification Form

Tax regulations require the collection of certain information about each account holder's tax status.

Please complete all relevant sections and provide any additional information that may be requested. In certain circumstances, there may be a requirement to share this information with the UK and/or relevant overseas tax authorities.

Please ensure you read this form carefully and that you understand it before completing and signing.

For assistance on completing this form, please refer to the Explanatory Notes on Investec's website (<https://www.investec.co.uk/legal/investec-FATCA-IGA-statement.html>), which provide basic guidance and are not intended to be a substitute for reading and understanding the relevant tax legislation. For further guidance please refer to your local jurisdiction's legislation or alternatively speak to a tax advisor. If your organisation is resident in the UK, further information can be found on HMRC's website at www.hmrc.gov.uk/fatca.

Section 1: Information about your Organisation

Name of organisation	<input type="text"/>		
Registered/ principal address	<input type="text"/>		
Country	<input type="text"/>	Postcode	<input type="text"/>
Mailing address (if different from above)	<input type="text"/>		
Country	<input type="text"/>	Postcode	<input type="text"/>
Organisation registered number (if applicable)	<input type="text"/>		
Country of incorporation/establishment	<input type="text"/>		
Investec client reference/account number (if known)	<input type="text"/>		

The information requested in the following sections pertains to the organisation detailed above only.

Section 2: Your Organisation's Tax Residency

Please list all the countries where your organisation is resident for tax purposes. This typically means the country / countries where your organisation has an obligation to pay taxes or file tax returns.

For each country, please also provide your organisation's associated Tax Identification Number (TIN). A TIN is the tax reference number issued to your organisation by the tax office in the country where your organisation is resident for tax purposes. If that country does not issue a TIN, please provide an equivalent number, for example a registered number or similar official identification number.

Country 1	<input type="text"/>	TIN	<input type="text"/>
Country 2	<input type="text"/>	TIN	<input type="text"/>
Country 3	<input type="text"/>	TIN	<input type="text"/>
Country 4	<input type="text"/>	TIN	<input type="text"/>
Country 5	<input type="text"/>	TIN	<input type="text"/>

Section 3: Your Organisation's Tax Status

Please complete the relevant section(s) below:

Please only complete the part(s) that are relevant to your organisation.

If your organisation is a U.S. Person: please tick one of the boxes below:

1. The organisation is a Specified U.S. Person

2. The organisation is a U.S. Person but is not a Specified U.S. Person

If you ticked 2 above, please provide a reason for your answer in the space below:

If your organisation is tax resident in Jersey: please tick one of the boxes below:

1. The organisation is a Specified Jersey Person

2. The organisation is tax resident in Jersey but is not a Specified Jersey Person

If you ticked 2 above, please provide a reason for your answer in the space below:

If your organisation is tax resident in Guernsey: please tick one of the boxes below:

1. The organisation is a Specified Guernsey Person

2. The organisation is tax resident in Guernsey but is not a Specified Guernsey Person

If you ticked 2 above, please provide a reason for your answer in the space below:

If your organisation is tax resident in The Isle of Man (IoM): please tick one of the boxes below:

1. The organisation is a Specified IoM Person

2. The organisation is tax resident in IoM but is not a Specified IoM Person

If you ticked 2 above, please provide a reason for your answer in the space below:

If your organisation is tax resident in Gibraltar: please tick one of the boxes below:

1. The organisation is a Specified Gibraltar Person

2. The organisation is tax resident in Gibraltar but is not a Specified Gibraltar Person

If you ticked 2 above, please provide a reason for your answer in the space below:

Please go to Section 4: Your Organisation's Tax Classification

Section 4: Your Organisation's Tax Classification

Please tick one of the following boxes:

1. Your organisation is a Financial Institution (FI)

Please complete Sections 4a & 4b

2. Your organisation is a Non-Financial Foreign* Entity (NFFE)

Please complete Sections 4c, 4d & 4e

* Non U.S.

Section 4a: Financial Institution classification under FATCA

Please tick one of the three options below:

1. Your organisation is a reporting Financial Institution or a Registered Deemed Compliant Financial Institution

2. Your organisation is a Sponsored, closely held Investment Vehicle

3. The trust is Trustee Documented (UK resident Trusts only)

If you ticked 1 above, please provide your Global Intermediary Identification Number (GIIN):

If you ticked 2 above, please provide the following information about your sponsor:

Name

Global Intermediary Identification Number (GIIN)

If you ticked 3 above, please provide the following information about the Financial Institution who is acting as trustee:

Name

Global Intermediary Identification Number (GIIN)

If you have not provided any Global Intermediary Identification Number (GIIN) above, please tick one of the reasons below:

1. Your organisation has applied, or is going to apply, for a GIIN (but has not yet received it)

2. Your organisation is an Exempt Beneficial Owner

3. Your organisation is a Certified Deemed Compliant Financial Institution (other than a Sponsored, closely held Investment Vehicle)

4. Your organisation is a Non-Participating Foreign Financial Institution

5. Other reason (please specify in the space below):

Please go to Section 4b

Section 4b: Financial Institution classification under the CRS / DAC

Please tick one of the options below:

1. If the organisation is an Investment Entity:

a) The Investment Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution

b) Any other Investment Entity not mentioned in 1a above

2. The organisation is a Depository Institution, Custodial Institution or Specified Insurance Company

If you ticked 1a above, please go to Section 5: Controlling Persons' details

Otherwise, please go to Section 6: Signature and Confirmation

Section 4c: Non-Financial Foreign Entity (NFFE) classification under FATCA

Please tick one of the following four options:

- 1. Your organisation is an Active NFFE
- 2. Your organisation is a Passive NFFE
- 3. Your organisation is a Direct Reporting NFFE
- 4. Your organisation is a Sponsored Direct Reporting NFFE

If you ticked 1 or 2 above: please go to Section 4d.

If you ticked 3 above: please provide your Global Intermediary Identification Number (GIIN):

Please go to Section 4d

If you ticked 4 above, please provide the following information about your sponsor:

Name

Global Intermediary Identification Number (GIIN)

Please go to Section 4d

Section 4d: Non-Financial Entity (NFE) classification under the CRS / DAC

Please tick one of the following options:

- 1. If the organisation is an Active NFE, please specify the type:
 - a) A corporation the stock of which is regularly traded on an established securities market or a Related Entity of such a corporation
 - b) A Government Entity
 - c) An International Organisation
 - d) Any other Active NFE
- 2. The organisation is a Passive NFE

If you ticked 1a above, please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in 1a is a Related Entity of:

Please go to Section 4e

Section 4e: Non-Financial Foreign Entity (NFFE) classification under the UK-Crown Dependencies IGAs and the UK-Gibraltar IGA ("UK - CD&G IGAs")

Please provide your organisation's classification under the UK-CD&G IGAs, excluding any IGAs of those jurisdictions that you indicated as being a tax resident under Section 3.

For example, if under Section 3 you indicated that your organisation is tax resident in Jersey, you do not need to complete this sub-section under the UK-Jersey IGA. Instead you only need to complete it for the remaining UK -CD&G IGAs.

Please tick one of the two options below:

- 1. The organisation is an Active NFFE
- 2. The organisation is a Passive NFFE

If you ticked 2 above or 2 in sections 4c or 4d - please go to Section 5: Controlling Persons' details.

Otherwise please go to Section 6: Signature and Confirmation

Section 5: Controlling Persons' details

Please provide the following information in relation to each of your organisation's owners and controllers defined as:

- (i) Anyone who owns 25% or more of the organisation, or who has 25% or more of the voting rights in the organisation;
- (ii) Where the organisation is owned by another organisation, any individuals who are the ultimate beneficial owners of the organisation;
- (iii) Anyone who controls the business decisions of the organisation, e.g. directors.

Please complete all relevant information, even if you have provided some of this information as part of your recent application. If you need more space, please photocopy this page before completing it and sign and attach any extra pages.

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

More fields available over the page, otherwise please go to Section 6: Signature and Confirmation

Section 5: Controlling Persons' details *continued*

Please provide the following information in relation to each of your organisation's owners and controllers defined as:

- (i) Anyone who owns 25% or more of the organisation, or who has 25% or more of the voting rights in the organisation;
- (ii) Where the organisation is owned by another organisation, any individuals who are the ultimate beneficial owners of the organisation;
- (iii) Anyone who controls the business decisions of the organisation, e.g. directors.

Please complete all relevant information, even if you have provided some of this information as part of your recent application. If you need more space, please photocopy this page before completing it and sign and attach any extra pages.

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

Full Name

Residential address

Mailing address (if different)

Are you a U.S. citizen? Y N If Yes, provide TIN:

Country of Tax Residence (list all that apply)

Tax Identification Number

Country of birth Date of birth

Please go to Section 6: Signature and Confirmation

Section 6: Signature and Confirmation

a) Declarations

We declare that the information provided in this form is true and complete.

We acknowledge that in order to comply with its obligations under UK tax legislation, Investec Bank plc may request us to provide additional information and/or documentation relating to the tax status of the organisation and/or concerning any of the individuals named in Section 5 (where applicable).

We agree to comply at all times with such a request from Investec Bank plc, within the time specified by Investec Bank plc in its request.

We undertake to inform Investec Bank plc within 30 days if any of the information provided in this form changes or turns out to be incorrect or incomplete.

b) Use of information

Investec Bank plc will retain a record of the information you give us about your organisation, its owners and controllers and may disclose this information to HM Revenue & Customs in order to meet its legal and regulatory obligations. For more information about how Investec Bank plc uses personal information, please read our Data Protection Statement at www.investec.co.uk/legal/uk/data-protection.html or ask for a printed copy.

Where you have given us information about your organisation's owners and controllers, you confirm that:

- you have permission from those persons to share their information with us; and
- they agree with the ways in which we will use their information as explained above and in our Data Protection Statement.

c) Signed for and on behalf of your organisation

This form must be signed as follows:

- **Limited companies:** by two directors, or by a director and the company secretary, or by authorised signatories in accordance with a resolution of the company (please attach a certified copy of the resolution).
- **Partnerships:** by one partner.
- **Trusts:** by all of the trustees. If the form is signed by someone else, or is not signed by all of the trustees, please provide evidence of authorisation. This includes a trustee power of attorney, an extract of your trust deed confirming that you have the power to delegate authority, or a letter from your solicitor addressed to Investec Bank plc.
- **Other organisations:** by the person(s) who have been duly authorised either under the constitution of the organisation, or pursuant to a binding resolution of the governing body of the organisation. Please provide evidence of authorisation (namely, a certified copy extract of your constitution, or a certified copy of the resolution, or a letter from your solicitor addressed to Investec Bank plc).

Signature	<input type="text"/>	Signature	<input type="text"/>
Name	<input type="text"/>	Name	<input type="text"/>
Date	<input type="text"/>	Date	<input type="text"/>
Position	<input type="text"/>	Position	<input type="text"/>