

Entity tax residency self-certification form
(Company/Trust/Foundation/Partnership/any other legal arrangements)

1. Entity details

Name of Entity	
Country of Registration / Organisation / Establishment	
Current Registered Address	
Mailing Address (if different to the address shown above)	

2. Entity's CRS status

a. Financial Institution - Investment Entity

- i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
(Note: if ticking this box please also complete Part 2(h) below)
- ii. Other Investment Entity

b. Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company

c. Active NFE - a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

If you have **ticked (c)**, 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 (c)** is a Related Entity of:

- d. Active NFE** - a Government Entity or Central Bank
- e. Active NFE** - an International Organisation
- f. Active NFE** - other than (c)-(e) (for example a start-up NFE or a non-profit NFE)
- g. Passive NFE** (Note: if ticking this box please also complete Part 2(h) below)
- h.** If you have ticked 2(a)(i) or 2(g) above, then please:

Indicate the name of any **Controlling Person(s)** of the Account Holder:

Complete the "Controlling Person tax residency self-certification form" for each Controlling Person.

Please see the definition of Controlling Person in the Annexure.

3. Country/Jurisdiction of Tax Residence and TIN

If a TIN is unavailable please provide the appropriate reason **A, B or C** where appropriate:
Reason A - The country where the entity is liable to pay tax does not issue TINs to its residents
Reason B - The entity is otherwise unable to obtain a TIN or equivalent number (Please explain in the below table if this reason has been selected)
Reason C - No TIN is required. (Note. Only select this reason if the authorities of the Entity's country(ies) of tax residence do not require the TIN to be disclosed)

Country of Tax Residence	TIN	If no TIN available, enter Reason A, B or C	If you have selected Reason B, explain why

If the Entity is tax resident in more than three countries/jurisdictions, please use a separate sheet.

4. Declaration and Signature

I/we understand that the information supplied by me/us is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with **Bank One Limited** setting out how **Bank One Limited** may use and share the information supplied by me/us.

I/we acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I/we certify that I/we am/are authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I/we declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete.

I/we undertake to advise **Bank One** within **30** days of any change in circumstances which affects the tax residency status of the Account Holder identified in this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in this form), and to provide **Bank One Limited** with a suitably updated self-certification and Declaration within **30** days of such change in circumstances.

Name..... Signature: Date:

Name..... Signature: Date:

Name..... Signature: Date:

This form can be signed by the Company Secretary, Registered Agent, Director(s) or Authorised Signatories of the entity or in accordance with its mandate.

For Bank Use Only

Based on client's declaration:

Reportable: Yes No

Attended by:

Account Holder - The person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

Control - Generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 20%)) in the Entity. Where no natural person(s) exercises control through ownership interests, 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, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

Controlling Persons - Natural persons who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions.

Custodial Institution - Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

Depository Institution - Any Entity that accepts deposits in the ordinary course of a banking or similar business.

Entity - A legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

Financial Institution - A "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

Investment Entity - Includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

- (ii) The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution - Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

Investment Entity managed by another Financial Institution - An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

NFE - Any entity that is not an FI. There are two categories of NFEs:

- Active NFE
- Passive NFE

(a) Active NFE

The term “Active NFE” means any NFE that meets any of the following criteria:

(i) less than 50% of the NFE’s gross income for the preceding calendar year is passive income and less than 50% of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income;

(ii) 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 regularly traded on an established securities market;

(iii) the NFE is a Governmental Entity, an International Organisation, a Central Bank, 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, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of an FI, except that an entity does not qualify for this status if the entity functions (or holds itself out) as 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;

(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 an FI, provided that the NFE does 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 an FI 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 an FI;

(vii) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not FIs, 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 an FI; or

(viii) the NFE meets all of the following requirements:

A. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

B. it is exempt from income tax in its jurisdiction of residence;

C. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

D. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

E. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision thereof.

Passive Income - Would generally be considered to include the portion of gross income that consists of:

- a) dividends;
- b) interest;
- c) income equivalent to interest;
- d) rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE;
- e) annuities;
- f) the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
- g) the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
- h) the excess of foreign currency gains over foreign currency losses;
- i) net income from swaps; or
- j) amounts received under Cash Value Insurance Contracts.

Passive income will not include, in the case of an NFE that regularly acts as a dealer in Financial Assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

(b) Passive NFE

The term "Passive NFE" means any:

- (i) NFE that is not an Active NFE; or
- (ii) an Investment Entity described in Section VIII A (6) of the CRS, that is not a Participating Jurisdiction Financial Institution.

Non-Reporting FI:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a country's domestic law as a Non-Reporting Financial Institution

Participating Jurisdiction Financial Institution - means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

Related Entity - An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

Reportable Account - An account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

Reportable Jurisdiction - Any one of the territories/countries or any other territory/country which is party to the Automatic Exchange of Information Agreement with the Organisation for Economic Co-operation and Development. To view the list of reportable jurisdiction please visit the MRA website at <http://www.mra.mu/download/jurisdictions.pdf>

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Reportable Jurisdiction Person - An Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

Reportable Person - defined as a "Reportable Jurisdiction Person", other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

Resident for tax purposes - Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.