

# AUTOMATIC EXCHANGE OF INFORMATION: TRUST & COMPANY SERVICE PROVIDER ENTITY SELF-CERTIFICATION

See Glossary below for definitions of the terms used in this form. If you have any questions about how to complete this form please contact your tax or legal adviser or local tax authority.

In accordance with the AEOI<sup>1</sup> legislation implementing FATCA, CDOT and the Common Reporting Standard (CRS) into Jersey law, Capco is required to collect and report certain information about its clients' classification and tax residence.

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if the entity is resident in the jurisdiction on the OECD automatic exchange of information portal. In general, you will find that tax residence is the country/jurisdiction in which the entity is registered or managed. Special circumstances may cause the entity to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If the entity is tax resident under U.S. law, you should indicate that the entity is a U.S. tax resident on this form and you will be required to fill in an **IRS W-9 form**.

Under the AEOI regulations, we have to identify any reportable persons (US, UK and relevant CRS Specified Persons) for the clients for which we act in this capacity. In order to do so, we are required to collect and maintain information about the AEOI status and tax residency of entities connected with our client structures.

As a result, we require the completion of this form **in addition** to the documentation required under anti-money laundering ("AML") and other client onboarding regulations, in order to document the entity's status and determine whether it is a reportable person. This form is to be used where the account holder is an **Entity**, ie a company, trust, partnership or other form of legal arrangement. Please use the separate form for Individuals if the account holder is a natural person.

We are asking you to complete this form so that we can properly document the Entity's tax residency and, where necessary, the residency of the Controlling Persons of Passive Non-Financial Entities. This data is being collected in order to establish whether any data must be exchanged with the Jersey Tax Authorities.

If you are acting as nominee, agent, custodian, signatory or intermediary for the Entity please indicate your full name and capacity below. For example, if you are acting as nominee for the beneficial owner of shares in a company please insert your name below, complete the rest of this form for the beneficial owner and sign on its behalf. If the beneficial owner is an individual, please use the form for individuals.

Nominee, agent etc.:

**1. Entity identification details (Beneficial owner)**

Name:	<input style="width: 90%; height: 20px;" type="text"/>
Registered Address:	<input style="width: 90%; height: 20px;" type="text"/>
	<input style="width: 90%; height: 20px;" type="text"/>
Mailing address (if different)	<input style="width: 90%; height: 20px;" type="text"/>
	<input style="width: 90%; height: 20px;" type="text"/>

**2. Please state all countries in which the Entity is resident for tax purposes and supply the Tax Identification Number(s) (TIN) or functional equivalent issued by the local tax authority. If no TIN is available, please explain why:**

Country: <input style="width: 90%; height: 20px;" type="text"/>	TIN: <input style="width: 90%; height: 20px;" type="text"/>
Country: <input style="width: 90%; height: 20px;" type="text"/>	TIN: <input style="width: 90%; height: 20px;" type="text"/>
Country: <input style="width: 90%; height: 20px;" type="text"/>	TIN: <input style="width: 90%; height: 20px;" type="text"/>
Country: <input style="width: 90%; height: 20px;" type="text"/>	TIN: <input style="width: 90%; height: 20px;" type="text"/>

If resident in the US, please complete an IRS W9 form.

<sup>1</sup> Automatic Exchange of Information

**3. FATCA Classification**

Is the Entity a Financial Institution (FI)? Yes  No

If **yes**, please confirm whether the Entity is one or more of the following:

3.1: a Participating or Deemed-Compliant Jurisdiction FI

3.2: a Non-Participating FFI

3.3: a Partner Jurisdiction FI

If **no**, please confirm whether the legal entity is:

3.4: an Exempt Beneficial Owner

3.5: an Active Non-Financial Foreign Entity

3.6: a Passive Non-Financial Foreign Entity

3.7: a Direct Reporting Non-Financial Foreign Entity

If you have answered yes to any of 3.1, 3.2 or 3.7, please supply the Entity's GIIN number. If not available, please explain why.

GIIN No:

If you have answered yes to any of 3.1, 3.2 or 3.7, and you do not have your own GIIN, but you are being sponsored by another entity, please supply your sponsor's name and sponsor's GIIN number.

Sponsor's Name:

Sponsor's GIIN No:

If you have answered yes to 3.6, please complete section 5.

**4. CRS classification**

Is the Entity a Financial Institution (FI)? Yes  No

If **yes**, please confirm whether the Entity is one or more of the following:

4.1: For a reporting FI, please specify the type below;

a) Investment Entity located in a non-participating jurisdiction and managed by another FI

b) Other Investment Entity

c) FI (Depository Institution, Custodial Institution, Specified Insurance Company)

4.2: Trustee-Documented Trust

4.3: Non-Reporting FI, please specify status:

If **no**, please confirm whether the legal entity is:

4.4: an Active Non-Financial Entity

4.5: a Passive Non-Financial Entity

If you have answered yes to 4.5, please complete section 5.

**5. Controlling Persons of Passive Non-Financial Entities**

If you have answered yes to 3.6 and 4.5, please provide the following information for all the “Controlling Persons” of the legal entity. The Controlling Persons may include but are not limited to:

- (i) the shareholders or directors (in the case of a company);
- (ii) the settlor, trustee, protector and certain beneficiaries (in the case of a trust); or
- (iii) the partners (in the case of a partnership).

Name

Address

Tax Residence(s)

TIN(s)

DoB 

D	D	M	M	Y	Y	Y	Y
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 US Citizen? Yes  No

Name

Address

Tax Residence(s)

TIN(s)

DoB 

D	D	M	M	Y	Y	Y	Y
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 US Citizen? Yes  No

Name

Address

Tax Residence(s)

TIN(s)

DoB 

D	D	M	M	Y	Y	Y	Y
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 US Citizen? Yes  No

Name

Address

Tax Residence(s)

TIN(s)

DoB 

D	D	M	M	Y	Y	Y	Y
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 US Citizen? Yes  No

**6. Declaration and Certification**

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Capco setting out how Capco may use and share the information supplied by me where legally obliged to do so.

I acknowledge that the information contained in this form and information regarding the Entity and any reportable account(s) may be reported to the Jersey tax authorities and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the entity may be tax resident pursuant to intergovernmental agreements and bilateral or multilateral competent authorities agreement to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

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

I undertake to advise Capco within 14 days of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 5, and to provide Capco with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Name

Capacity

Signature

Date

Note: If signing under a power of attorney please also attach a certified copy of the power of attorney.

## GLOSSARY

The definitions in this glossary are provided as a guide only and should not be considered to constitute advice. If you are unsure of your status please consult your tax or legal adviser.

A **“Tax Identification Number”** is a unique number issued by each country. In the UK the Unique Taxpayer Reference (“UTR”) should be provided.

A **“Financial Institution”** is a Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity. Please see the relevant domestic implementing legislation and the CRS for further classification definitions that apply to Financial Institutions.

A **“Depository Institution”** means an entity which accepts deposits in the ordinary course of a banking or similar business.

A **“Custodial Institution”** means 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.

A **“Specified Insurance Company”** means an Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

An **“Investment Entity”** is an entity that conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

- (i) 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;
- (ii) individual and collective portfolio management; or
- (iii) otherwise investing, administering, or managing funds or money on behalf of other persons.

A **“Deemed-Compliant FF”** is a FFI located in a jurisdiction that entered into an IGA with the US (Partner Jurisdictions), as defined in that IGA.

A **“Participating FFI”** is a FFI, not resident in the US or a Partner Jurisdiction, which has entered into a “FFI agreement” with the US.

A **“Non-participating FFI”** means a FI, not resident in the US or a Partner Jurisdiction, which has not signed a FFI agreement with the US.

A **“Partner Jurisdictions FI”** means a FI resident in a jurisdiction which has entered into an IGA with the US.

An **“Exempt Beneficial Owner”** means a government, organisation or any political subdivision thereof, a central bank, an international organisation or a retirement fund or any other entity identified as an Exempt Beneficial Owner in any IGA or similar agreement to which is a signatory from time to time.

An **“Active Non-Financial Foreign Entity”** or **“Active Non-Financial Entity”** broadly includes but is not limited to an entity:

- (i) less than 50% of the income of which is passive income and less than 50% of the assets of which are held to produce passive income;
- (ii) which is listed on a recognised securities market or is a related entity of such an entity;
- (iii) substantially all of the activities of which include holding stock in an entity which engages in a non-financial trading business.

A **“Passive Non-Financial Foreign Entity”** or **“Passive Non-Financial Entity”** means an entity which is not an Active Non-Financial Entity.

**“Controlling Persons”** are the natural person(s) 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).

A **“Direct Reporting Non-Financial Entity”** means a Passive Non-Financial Entity that has elected to report directly to the IRS.