

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

**See Glossary below for definitions of the terms used. If you have any questions about how to complete this form please contact your tax or legal adviser or local tax authority. If you need help finding a tax adviser please let us know.**

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 tax residence.

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are 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 you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you will be required to fill in an IRS W-9 form.

Under the AEOI legislation, 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 persons connected with our client structures. This includes settlors, trustees, protectors, beneficiaries (in receipt of a distribution or with a right to income), shareholders, ultimate beneficial owners, non-bank lenders, and any other person exercising or deemed to exercise ultimate effective control over a trust or company (the account holders).

As a result of this obligation, we require the completion of this form **in addition** to the documentation required under anti-money laundering ("AML") and other client onboarding regulations.

This form is to be used for **Individual account holders**. Please use the separate form for Entities if the interest in the structure managed by Capco is held by a company, trust, partnership or other form of legal arrangement.

If you hold the interest as nominee, agent, custodian, signatory or intermediary for another person (the account holder) please indicate your full name and your capacity below (for example, if you are acting as a parent or guardian please insert your name below, complete the rest of this form for the child and sign on their behalf).

**1. Identification details of the account holder**

Full Name (including title)

Permanent Address

Mailing address (if different)

Date of Birth 

D	D	M	M	Y	Y	Y	Y
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**2. Please state all countries in which you are resident for tax purposes, and supply the Tax Identification Number (TIN) or functional equivalent issued by the local tax authorities. If no TIN is available, please explain why (If you are tax resident in more than three countries, please provide a full list on a separate sheet).**

Country:  TIN:

Country:  TIN:

Country:  TIN:

If you are a US resident, **please also complete the IRS W9 form**. In general terms, a non-citizen of the US can become a US resident in one of three ways: (1) applying for and obtaining lawful permanent US resident status (the "Green Card" test); (2) violating "Substantial Presence Test"; or (3) electing to be classified as a US income tax resident. Please seek US tax advice if you are unsure of your position with respect to the US legislation.

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

**3. Please also confirm whether you are a US citizen, if so, supply a US Tax Identification Number (if not already supplied above). If no TIN or functional equivalent is available, please explain why.**

Are you a US citizen? Yes  No  If Yes, Tax Identification Number

If you answered **yes** to question 3, please also complete the IRS W9 form. In order for this form to be valid, you must provide a valid name on line 1 and a valid TIN on Part 1. You must also properly sign and date the form in the appropriate lines.

Instructions for completing Forms W-9 and W-8BEN can be found by visiting the IRS website: <http://www.irs.gov>

**4. 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 account holder and any reportable account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the account holder may be tax resident pursuant to intergovernmental agreements, Bilateral or Multilateral Competent Authority Agreements to exchange financial account information.

I certify that I am the account holder (or am authorised to sign for the account holder) 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 account holder or causes the information contained herein to become incorrect or incomplete, and to provide Capco with a suitably updated self-certification and declaration within 30 days of such change in circumstances.

Name

Capacity (if signing on behalf of the individual)<sup>2</sup>

Signature

Date

**GLOSSARY**

A **“Financial Account”** is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts. A Financial Account held in trust, foundation or company which are investment entities are any debt or equity interests.

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:

- 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.

Investment entities may include trusts, foundations and companies when they are professionally managed by a Financial Institution. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part).

An **“Account Holder”** is identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder. Where the Investment Entity is a trust, the Account Holders are the settlor, mandatory beneficiaries, discretionary beneficiaries who have received something from the trust, and anyone who has lent money to the trust. Where the Investment Entity is a company, the Account Holders are the shareholders in the company and any person who has lent money to the company.

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

<sup>2</sup> If signing under a power of attorney please also attach a certified copy of the power of attorney.