

# **Entity Self-Certification Form**

General instructions to assist you with completing this form.

### Part 1

- Sections A, B and C must be completed in full.
- The tax residency table must contain ALL countries in which the entity is tax resident.
- For non-UK tax residences, a TIN must be provided or a valid reason code that is applicable to the tax residency location.
- We request pension / retirement funds with a PSTR reference to please provide this on the form.

#### Part 2

- This part of the form is split into 3 questions. Please answer YES to one of these questions only.
- · If the question has been answered YES, please elect one of the sub-classifications within the main question only.
- If the sub-question requires additional information, this must also be provided for the form to be considered valid.

#### Part 3

- This part of the form is split into 2 questions. Please answer YES to one of these questions only.
- If the question has been answered YES, please elect one of the sub-classifications within the main question only.
- If the sub-question requires additional information, this must also be provided for the form to be considered valid.

## Part 4

- The signature must not be blank.
- The signatory must be a recognised person who is able to sign tax documentation on behalf of the entity.
- The print name must not be blank. The printed name must be fully legible.
- The date must not be blank and must be in the format advised.
- The capacity of the signatory must be that of a senior managing official or a person who is recognised as a signatory on behalf of the entity. Senior managing officials can be titles such as Director, COO, CFO.

There is also an FAQ section towards the back of this document that may give you further assistance with regard to terminology used within this document.

# **Entity Self-Certification Form**

**Please note** – when filling out this form please use the tab and arrow keys to move between the relevant fields. Ensure you do not use the return or enter keys. Please complete parts 1-4 as instructed in BLOCK CAPITALS.

Part 1. Identification	n c	of a	acc	COI	un	ıt ł	10	ld	er	•													
A. Legal name of entity/branch																							
B. Country of incorporation or organisation																							
C. Permanent registered address	Dor	not	use	a P	P.O.	. Bo	x (ι	ınle	ess	this	is y	our	reç	gist	ere	d a	ddre	ess)	or	an'	in c	are	of'
Address line 1																							
Address line 2																							
Address line 3																							
Country																							
Postcode/Zip code																							
Identification Number (TIN If the entity account holder and provide the place of ef the second line.	is no	ot to	ıx re	sid	den	t in	an	y ju	risc	dict	ion	ple	ease	e in	dic	ate	this	in	the	firs	t lir	ne o	fth
Country/Jurisdiction     of tax residence																							
Taxpayer identification number (TIN)																							
If no TIN available enter Reason A, B or C*																							
2. Country/Jurisdiction of tax residence																							
Taxpayer identification number (TIN)																							
If no TIN available enter Reason A, B or C*																							
3. Country/Jurisdiction of tax residence																							
Taxpayer identification number (TIN)																							
If no TIN available enter Reason A. B or C*																							

\* If you are unable to provide a TIN, please provide the appropriate reason **A, B** or **C where appropriate**:

Re	ason A:	The country/jurisdiction wh	ere the Account Ho	lder is resi	dent does n	ot issue TII	Ns to its r	esiden	ts, e.g.	Cayman				
Re	Reason B: The Account Holder is otherwise unable to obtain a TIN or equivalent number  Reason C: No TIN is required (note: Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed), e.g. Australia and UK  Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B.													
Re	ason C:		,				ntry of ta	x resic	lence					
Ple	ease explo	ain in the following boxes w	ny you are unable t	o obtain o	TIN <b>if you</b>	selected I	Reason E	3.						
1			2			3								
Pa	art 2. F	ATCA Entity type:												
1	The entir	ty Yes No is incorporated,	organisad or otho	marico roc	idont in th	. 116		Yes		No				
Τ.		lease complete either (a) or					stion 2)	163		140				
	(a) Speci	fied US Person												
	. , .	pecified US Person												
	(b) NOC 3	pecified 03 Ferson												
	If B – Ple	ase add your FATCA exemp	tion code or descr	iption her	e									
2	The enti	ty is a Financial Institution						Yes		No				
		ease complete either (a) or		o part 3; i	f 'No' please	e go to que	stion 3)	103						
	(a) The e	ntity is a Financial Institut	ion and is able to	provide a	GIIN									
	Please p	rovide the entity GIIN here												
		e sponsored by another ent	•											
		vided your sponsor's GIIN o te your sponsor's name her												
	101111, 310	te your sportsor straine her	<b>c.</b>											
	(b) The e	entity is a Financial Institut	ion who is unable	to provid	e a GIIN									
	(i) T	he entity is a Participating o	or Reporting FFI bu	t has not	yet obtaine	d a GIIN								
	(F	Please provide your GIIN wi	thin 90 days of sigr	ning this fo	orm)									
	(ii) T	he entity is a Non-Reporting	g IGA FFI											
	(iii) T	he entity is a Certified Deer	ned Compliant FFI											
	. ,	)ther FFI**	·											
	(,													
	(**Ple	ase provide your FATCA cla	assification)											
3.	The enti	ty is a Non-Financial Entit	y (NFFE)											
	(Please o	complete one of (a-c) below	if you answered no	o to quest	ons 1 and 2	2)								
	(a) Active NFFE													
	(b) Passiv	ve NFFE (Note: if ticking this	s box, please also c	omplete t	he controlli	ng person	form)							
	(c) Other	NFFE***												
	(***Pleas	se provide your FATCA class	sification below)											
	,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1												

# Part 3. CRS Entity type:

1.	The entity is a Financial Institution  (If 'Yes' please complete either (a) or (b) below and go to Part 4; if 'No' please go to question 2)
	(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 the controlling person form)
	(ii) Other Investment Entity
	(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company
2.	The entity is a Non-Financial Entity (NFE) (Please complete one of (a-e) below and go to part 4 if you answered no to question 1)
	(a) 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 (a), please provide the name of the established securities market on which the corporation is regularly traded:
	If you have ticked (a) because you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation here:
	(b) Active NFE: A Government Entity or Central Bank
	(c) Active NFE: An International Organisation
	(d) Active NFE Other than a-c (for example a non-profit NFE)
	(e) Passive NFE (Note: if ticking this box, please also complete the Controlling Persons form)

# Part 4. Declaration and signature

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 the Financial Institution that maintains the account, setting out how that Financial Institution may use and share the information supplied by me.

I 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 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 the Financial Institution within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect (including any changes to the information on controlling persons) and to provide, within that same 30 days of such change in circumstances, the Financial Institution that maintains the account with a suitably updated self-certification and Declaration.

self-certification and	Declara	ition.																				
Signature																						
X																						
Print name																						
(DD/MM/YYYY)																						
Note: Please indicate	e the cap	oacity in	whi	ch y	ou ai	re si	gnir	ng tl	he f	forn	n fo	r (f	or e	exa	mp	le;	Aut	hor	isec	l Offic	cer)	
If signing under a po	wer of at	ttorney	pleas	se al	so at	tacl	n a c	ert	ifie	d co	эру	of	the	ро	wei	r of	att	orn	ey.			
Capasity of signor																						

# Frequently asked questions

We are here to help: the FAQ provides guidance on the terms in the Form, however if you remain uncertain about how to complete this document you can call us on +44 208 242 9447 (United Kingdom – English speaking line) or visit: www.ulsterbank.co.uk/taxresidency

We would like to remind you that Ulster staff cannot provide any tax advice.

#### How do I know if I am a Financial Institution?

Generally Financial Institutions make their money from accepting deposits, managing, investing or administering money for their clients.

Common examples include Banks, Investment providers, professionally managed Trusts, Pension Schemes and Private Equity firms.

Generally the classification for FATCA and CRS should be the same, so if you believe you are a 'Financial Institution' entity for FATCA, we would expect you to be classified as a 'Financial Institution', for CRS.

### What is the difference between an Active and Passive Non Financial Entity?

A Non-Financial entity will either be Active or Passive. If at least 50% of an entity's income is from dividends; interest, rents or patent royalties ('passive' income) or their assets can generate such income (for example shares, real property etc.), then it is most likely that the entity will be a Passive NFE. Common examples include property holding companies, trusts and SPV.

Generally the classification for FATCA and CRS should be the same, so if you believe you are a 'Passive' entity for FATCA, we would expect you to be classified as a 'Passive' entity for CRS.

#### What is a TIN?

The United Kingdom does not issue TINs in a strict sense, but it does have TIN-like numbers:

- The unique taxpayer reference (UTR). The format is a unique set of 10 numerals allocated automatically by HMRC
- A Pension Scheme Tax Reference (PSTR). The format is a unique set of 8 numerals followed by 2 letters allocated automatically by HMRC Information on UK TIN-like numbers can be found here:

Information on UK TIN-like numbers can be found here:

UTR - https://www.tax.service.gov.uk/information

PSTR - https://www.tax.service.gov.uk/information/faqs/pensions?

If you are a non-UK resident, please see the below link to the OECD portal where information from many foreign jurisdictions has been published that may assist you.

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/

Active NFEs most commonly include entities such as manufacturing companies, retail companies, service companies, non-profit organisations, publicly listed companies (and their subsidiaries) and UK government bodies.

# **Controlling Person Form for FATCA and CRS**

This document should only be completed if you have been instructed to do so from the entity classification form.

# **Controlling Persons Information**

## Only complete this section if instructed earlier in the form.

Please complete the following summary for Controlling Persons\* of your Entity, indicating all jurisdictions where they are resident for tax purposes, along with their (not the entity's) Taxpayer Identification Number (such as Unique Taxpayer Reference) or a functional equivalent for each jurisdiction.

**Note:** if the Controlling Person is a US resident or citizen, or holds a US passport or green card (even if living outside of the US), please also include United States in the table below along with the US Tax Identification Number.

\* 'Controlling Persons' are defined as 'natural persons' who:

- Exercise ultimate control over the entity,
- Shareholders of the entity deemed to have a controlling interest based on local Anti-Money Laundering (AML) requirements (this usually means 25% ownership or more in the entity, directly or indirectly).
- In the case of a Trust this means:
  - · the settlor,
  - · the trustees,
  - the protector (if any),
  - mandatory (named) beneficiaries
  - · any discretionary beneficiary who has benefitted from the trust, and
  - Any other natural person exercising ultimate effective control over the Trust.

In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Controlling Per	son 1																							
Name																								
Date of Birth (DD/MM/YYYY)																								
Address		Do	not	use	e a	P.O	. Bo	x (ι	unle	ess	this	s is	you	ır re	egis	ter	ed c	bbt	res	s) o	r aı	n 'ir	n ca	re c
<ol> <li>Country of to residence</li> </ol>	IX																							
Taxpayer ide number (TIN	ntification																							
If no TIN avai enter Reasor																								
2. Country of to residence	ıx																							
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3. Country of to residence	IX																							
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If you are unable to provide a TIN, please provide the appropriate reason A, B or C where appropriate:

Reason B: The Person is unable to provide a TIN or equivalent number  Reason C: No TIN is required (Only applicable if the controlling person's country of tax residence entered does not												
require a TIN t	to be disclosed – such as Australia and UK)											
Please explain in the follow	ing boxes why you are unable to obtain a TIN <b>if you selected Reason B</b> .											
1	2 3											
Controlling Person 2												
Name												
Date of Birth (DD/MM/YYYY)												
Address	Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address											
<ol> <li>Country of tax residence</li> </ol>												
Taxpayer identification number (TIN												
If no TIN available enter Reason A, B or C*												
2. Country of tax residence												
Taxpayer identification number (TIN												
If no TIN available enter Reason A, B or C*												
3. Country of tax												
residence Taxpayer identification												
number (TIN  If no TIN available												
enter Reason A, B or C*												
* If you are unable to pro	ovide a TIN, please provide the appropriate reason <b>A, B or C where appropriate</b> :											
•	here the Person is resident does not issue TINs to its residents											
Reason C: No TIN is requ	unable to provide a TIN or equivalent number ired (Only applicable if the controlling person's country of tax residence entered does not											
·	to be disclosed – such as Australia and UK) ing boxes why you are unable to obtain a TIN <b>if you selected Reason B</b> .											
1	2 3											

**Reason A:** The country where the Person is resident does not issue TINs to its residents

Co	entrolling Person 3																										
No	me																										
	te of Birth D/MM/YYYY)												•			•	•						•				
Ac	dress	Do	not	t use	e a	P.O	). Bo	ox (	unl	ess	this	s is	you	ır re	gis	ter	ed o	bbb	res	s) o	r ar	ı 'ir	ca	re o	f'addre	SS	
1.	Country of tax residence																										
	Taxpayer identification number (TIN)																										
	If no TIN available enter Reason A, B or $C^*$																										
2.	Country of tax residence																										
	Taxpayer identification number (TIN)																										
	If no TIN available enter Reason A, B or $C^*$																										
3.	Country of tax residence																										
	Taxpayer identification number (TIN)																										
	If no TIN available enter Reason A, B or C*																										
	* If you are unable to pro	vid	e a	TIN	<b>I</b> , p	leas	se p	orov	vide	e th	e a	ppr	opr	riate	e re	asc	on A	۱, B	or	C v	vhe	ere	ар	pro	oriate:		
Re	ason A: The country w	here	e th	e P	ers	on i	s re	sid	ent	do	es n	ot i	ssu	e TI	Ns	to it	s re	sid	ent	S							
	ason B: The Person is				•														٠.								
Re	ason C: No TIN is requ require a TIN t															S C	oun	try	of t	ax.	res	ıde	nce	e en	ered do	oes n	ot
Ple	ease explain in the follow	ing	box	xes	wh	у у	ou (	are	un	abl	e to	ob	tair	n a <sup>-</sup>	TIN	ify	/ou	sel	ect	ed	Re	aso	n E	3.			
1						2												3									

# **Declaration and signature**

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 the Financial Institution that maintains the account setting out how that Financial Institution may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which [I/the Controlling Person] may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person and where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates). I undertake to advise the Financial Institution within 30 days of any change in circumstances which affects the tax residency status of the Controlling Persons identified.

Signature																						
X																						
Print name																						
(DD/MM/YYYY)																						
Note: Please indicate	e the ca	pacit	y in v	vhic	ch y	ou c	ire	sig	ınir	ng t	he	forr	n fo	or (1	for	exa	mp	le;	Aut	thoi	rise	d Officer).
If signing under a pov	wer of a	ttorn	ey pl	eas	e al	so o	itta	ch	a c	ert	ifie	d c	ору	of	the	ро	we	r of	att	orr	iey.	
Canasity of signor																						