

Tax compliance – self certification for Entities

For the purposes of FATCA and the Common Reporting Standard

To help complete this self-certification, you can refer to the flowchart guidance sheet at the end of this form. Alternatively, contact your tax adviser for further help (nb Investec are not authorised to give tax advice).

Existing client code(s) (if applicable)

Section: A Mandatory

Entity information

A.1 Entity type

Corporate entity

☐

Trust entity

☐

Trusts only Trust Registration Service (TRS) Number

The TRS certificate must be provided with this form.
TRS exemption may apply, see HMRC website for further advice

A.2 Entity's legal name

Entity's legal name

A.3 Country of incorporation

Country of incorporation

A.4 Registered address / mailing address (if different)

Registered address/postcode

Mailing address/postcode (if different)

Section: B Mandatory

Entity tax residency

Indicate ALL countries in which the Entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent.

If you are unable to provide a relevant Tax Identification Number then please write the reason why in the Tax Identification Number section. If the Entity is resident in the United States you must complete and return IRS (Internal Revenue Service) form W-9. Please list additional non-US tax residencies in the table below.

B.1 Country of tax residency/
Tax identification number(s)

Country of tax residency (1)

Tax identification number (1)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

Section: C Mandatory

Entity classification for the purposes of the Common Reporting Standard

Active Non-Financial
Entity (Active NFE)

☐

Passive Non-Financial
Entity (Passive NFE)

☐

Managed Investment Entity

☐

Reporting Financial
Institution (Reporting FI)

☐

Non-Reporting Financial
Institution (Non Reporting FI)

☐

Exempt Beneficial Owner

☐

Section: D Mandatory

Entity classification for the purposes of FATCA & US IGAs

The Entity will either be a Financial Institution (FI) or a Non-Financial Entity (NFE). If you are an FI please complete Section D1 below, or if you are an NFE please complete Section D2 below to determine the status of the Entity.

If you have registered with the IRS, enter your Global Intermediary Identification Number (GIIN). If you are a Sponsored closely held Investment Vehicle please provide the GIIN of your sponsoring FI. If you are a Trustee Documented Trust please provide the GIIN of the Trustee.

D.1 The Entity is a Financial Institution

Please confirm whether the GIIN is your own, your Trustee's or your Sponsor's:

GIIN (Entity is a Financial Institution)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Own Trustee Sponsor Name of sponsor (if applicable)

If GIIN provided above, proceed to Section F 'Declaration', otherwise select one of five options below:

- ☐ i) The Entity is a 'Certified or otherwise deemed compliant FI' for FATCA purposes (e.g. UK registered charity) (Proceed to Section F 'Declaration')
- ☐ ii) The Entity is an 'Exempt Beneficial Owner' (Proceed to Section F 'Declaration')
- ☐ iii) The Entity intends to apply for a GIIN and will provide this to Investec within 7 days of receipt (nb we will not be able to transact on the account until a GIIN is received) (Proceed to Section F 'Declaration')
- ☐ vi) Other reason (Please specify below, then proceed to Section F 'Declaration')

'Owner Documented FI' status and qualifying conditions

By selecting option v), you confirm the Entity meets all three conditions below and qualifies for Owner-Documented FI status.

- ☐ v) The Entity is or intends to be an "Owner Documented FI" for FATCA purposes with Investec Wealth & Investment. In order to qualify as an 'Owner-documented FI', the Entity must meet ALL of the three conditions below:

1. The Entity does not maintain a financial account for any Non-Participating Financial Institution i.e. a Non- Participating FI does not hold an equity interest or debt interest in the Entity.
2. The Entity is not owned by, nor a member of, a group of Related Entities with any FI that is a depository, custodial or specified insurance company as defined in UK legislation.
3. The Entity will provide Investec Wealth & Investment with information regarding all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Entity.

(Continue to Section E (Mandatory) then proceed to Section F 'Declaration')

D.2 The Entity is not a Financial Institution

If the Entity is not a FI, it will be considered to be a 'Non-Financial Entity (NFE)'. It can be Active, Passive, Direct Reporting or Sponsored Direct Reporting NFE.

Please note that the concepts of "Direct Reporting NFE" and "Sponsored Direct Reporting NFE" are only applicable to the UK-US Agreement.

Please confirm the status of the Entity according to UK regulations:

- ☐ i) Active NFE (Proceed to Section F 'Declaration')
- ☐ ii) Passive NFE (Complete section E (Mandatory) then proceed to Section F 'Declaration')
- ☐ iii) Direct Reporting NFE (Confirm GIIN below then proceed to Section F 'Declaration')
- ☐ iv) Sponsored Direct Reporting NFE (Confirm GIIN below then proceed to Section F 'Declaration')

Please confirm whether the GIIN is your own, your Trustee's or your Sponsor's:

GIIN (Entity is not a Financial Institution)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Own Trustee Sponsor Name of sponsor (if applicable)

Section: E

Entity owner information

for 'Passive NFE' or 'Owner Documented Financial Institutions' (ODFI) with Investec Wealth and Investment.

Before completing the following 'Passive NFE* Controlling persons / Owner Documented section', ensure you read the information below on Controlling, Direct or Indirect person(s).

Controlling Person Classification

If you have selected Passive NFE please select Controlling Person.

For an ODFI an Indirect Owner will have an interest in the Entity via another Entity. For example, where individual A is a shareholder of Company B which owns the ODFI, Company B should be the Direct Owner and individual A is the Indirect Owner.

*If you have indicated that the Entity is a Passive NFE in section D and the entity is a non-profit organisation you do not need to complete section E.

Please list below each controlling person(s)/owner(s) or legal persons (non legal entities) . For each person it is MANDATORY that you must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN's include NI number (UK and Isle of Man), Social Security Number (Guernsey, Jersey, Gibraltar), and US TIN (US).

If you are unable to provide a relevant Tax Identification Number (e.g. Minor) then please write the reason why and provide their place of birth (e.g. town) in the Tax Identification Number box e.g. Minor, London.

If any of the controlling person(s)/owner(s) is/are a US citizen, Green Card holder, US resident, or have a substantial presence in the US ** (see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

** Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year; and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

Additional information for 'Owner Documented' classification with Investec Wealth & Investment

Please note that the concept of **"Owner-documented FIs" is only applicable to the UK- US Agreement**. UK legislation based on international information exchange agreements provides that a Entity which qualifies as an 'Owner-documented FI' will not have to register with the IRS nor obtain a GIIN.

This section must be completed by Entities that declare in the tax compliance self certificate for entities form under Section D.1.v to be an FI and intend to be an "Owner-Documented FI" with Investec Wealth & Investment.

Information regarding equity and debt holders of the Entity is required in order to enable Investec Wealth & Investment to determine whether it is obliged to submit certain information regarding the Entity account to UK tax authorities. The information required to be provided to Investec Wealth & Investment applies to:

- All persons that hold a direct or indirect equity interest in the Entity (including direct or indirect equity interests in an equity holder of the Entity); and
- All persons that hold a direct or indirect debt interest in the Entity (including direct or indirect equity interests in a debt holder of the Entity) Include all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Entity as defined above. Indicate all countries of tax residence of each person and where such person is a US citizen, US Green Card holder, or US resident or US entity, you must include United States in this table along with his/her US Tax Identification Number.

Note that additional information may be required by Investec Wealth & Investment and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless Investec Wealth & Investment may be obliged to request further documentation from you.

Entity owner information – direct owners

Where the Entity (1) has an owner who is itself an Entity (2), the owners of Entity (2) are deemed "indirect" owners of Entity (1). Please complete the information in Section E for all indirect owners.

Please provide the following information for each direct owner of the Entity and indicate if the owner is an individual or an entity.

For each direct owner please indicate ALL countries in which they are resident.

Entity owner information – indirect owners

Where an owner of the Entity is itself an entity its owners are "indirect" owners of the Entity. The identification of indirect owners must be made by looking through all direct and indirect owners who are themselves entities.

Please provide information regarding indirect owners under the name of the direct/indirect entity owner they hold equity/debt interests in.

Section: E (continued)

Entity Owner Information

If declared as Owner Documented or Passive NFE in Section D, Section E is mandatory.
All persons related to the Entity must be detailed below.

E.1

Owners/controlling person 1 & 2*

☐ Direct owner

☐ Indirect owner

☐ Controlling person

☐ Direct owner

☐ Indirect owner

☐ Controlling person

*Indicate 'Controlling person' only if you have selected 'Passive NFE'. Alternatively, indicate either 'Direct Owner' or 'Indirect owner' only if you have selected 'Owner Documented FI'. Please see section above for definitions.

E.2

Account role(s)

Account role (Trustee, Director, Beneficiary, Settlor)

Account role (Trustee, Director, Beneficiary, Settlor)

E.3

Title(s) and full name(s)

Title and Full name

Title and Full name

E.4

Address(es)

Residential address/postcode

Residential address/postcode

E.5

Date(s) of birth

Date of birth (dd/mm/yyyy)

Date of birth (dd/mm/yyyy)

E.6

Country(ies) of birth/place(s) of birth

Country of birth

Town/city of birth

Country of birth

Town/city of birth

E.7

Country(ies) of tax residency(ies)/
tax identification number(s)
(where applicable)

If no tax identification number, indicate why in the Tax Identification number field.
e.g. Minor, NIT (not issued tax identification)

Country of tax residency (1)

Tax identification number (1)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

Country of tax residency (1)

Tax identification number (1)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

E.8

Owners/controlling person 3 & 4*

☐ Direct owner

☐ Indirect owner

☐ Controlling person

☐ Direct owner

☐ Indirect owner

☐ Controlling person

E.9

Account role(s)

Account role (Trustee, Director, Beneficiary, Settlor)

Account role (Trustee, Director, Beneficiary, Settlor)

E.10

Title(s) and full name(s)

Title and Full name

Title and Full name

E.11

Address(es)

Residential address/postcode

Residential address/postcode

E.12

Date(s) of birth

Date of birth (dd/mm/yyyy)

Date of birth (dd/mm/yyyy)

E.13

Country(ies) of birth/place(s) of birth

Country of birth

Town/city of birth

Country of birth

Town/city of birth

E.14

Country(ies) of tax residency(ies)/
tax identification number(s)
(where applicable)

If no tax identification number, indicate why in the Tax Identification number field.
e.g. Minor, NIT (not issued tax identification)

Country of tax residency (1)

Tax identification number (1)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

Country of tax residency (1)

Tax identification number (1)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

Continued overleaf.

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Section: E (continued)

Entity Owner Information

If declared as Owner Documented or Passive NFE in Section D, Section E is mandatory.
All persons related to the Entity must be detailed below.

E.15 Owners/controlling person 5 & 6*

☐ Direct owner

☐ Indirect owner

☐ Controlling person

☐ Direct owner

☐ Indirect owner

☐ Controlling person

*Indicate 'Controlling person' only if you have selected 'Passive NFE'. Alternatively, indicate either 'Direct Owner' or 'Indirect owner' only if you have selected 'Owner Documented FI'. Please see section above for definitions.

E.16 Account role(s)

Account role (Trustee, Director, Beneficiary, Settlor)

E.17 Title(s) and full name(s)

Title and Full name

E.18 Address(es)

Residential address/postcode

E.19 Date(s) of birth

Date of birth (dd/mm/yyyy)

E.20 Country(ies) of birth/place(s) of birth

Country of birth

Town/city of birth

E.21 Country(ies) of tax residency(ies)/
tax identification number(s)
(where applicable)

Country of tax residency (1)

Tax identification number (1)

If no tax identification number, indicate why in
the Tax Identification number field.
e.g. Minor, NIT (not issued tax identification)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

E.22 Owners/controlling person 7 & 8*

☐ Direct owner

☐ Indirect owner

☐ Controlling person

☐ Direct owner

☐ Indirect owner

☐ Controlling person

E.23 Account role(s)

Account role (Trustee, Director, Beneficiary, Settlor)

E.24 Title(s) and full name(s)

Title and Full name

E.25 Address(es)

Residential address/postcode

E.26 Date(s) of birth

Date of birth (dd/mm/yyyy)

E.27 Country(ies) of birth/place(s) of birth

Country of birth

Town/city of birth

E.28 Country(ies) of tax residency(ies)/
tax identification number(s)
(where applicable)

Country of tax residency (1)

Tax identification number (1)

If no tax identification number, indicate why in
the Tax Identification number field.
e.g. Minor, NIT (not issued tax identification)

Country of tax residency (2)

Tax identification number (2)

Country of tax residency (3)

Tax identification number (3)

Continued overleaf.

Please attach additional sheets if necessary.

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Section: F

Declaration

1. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
2. I undertake to advise Investec Wealth & Investment of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Investec Wealth & Investment with an updated declaration within 30 days of such a change in circumstances. **This includes, in particular, details of any beneficiaries who will receive discretionary distributions, and whose details have not yet been included in Section E: "Entity Owner Information" above (additional self-certification forms will be required).**
3. I am aware that in certain circumstances Investec Wealth & Investment will be obliged to share this information with UK tax authorities, who may pass it on to the tax authorities of other countries.

Signature

Date (dd/mm/yyyy)

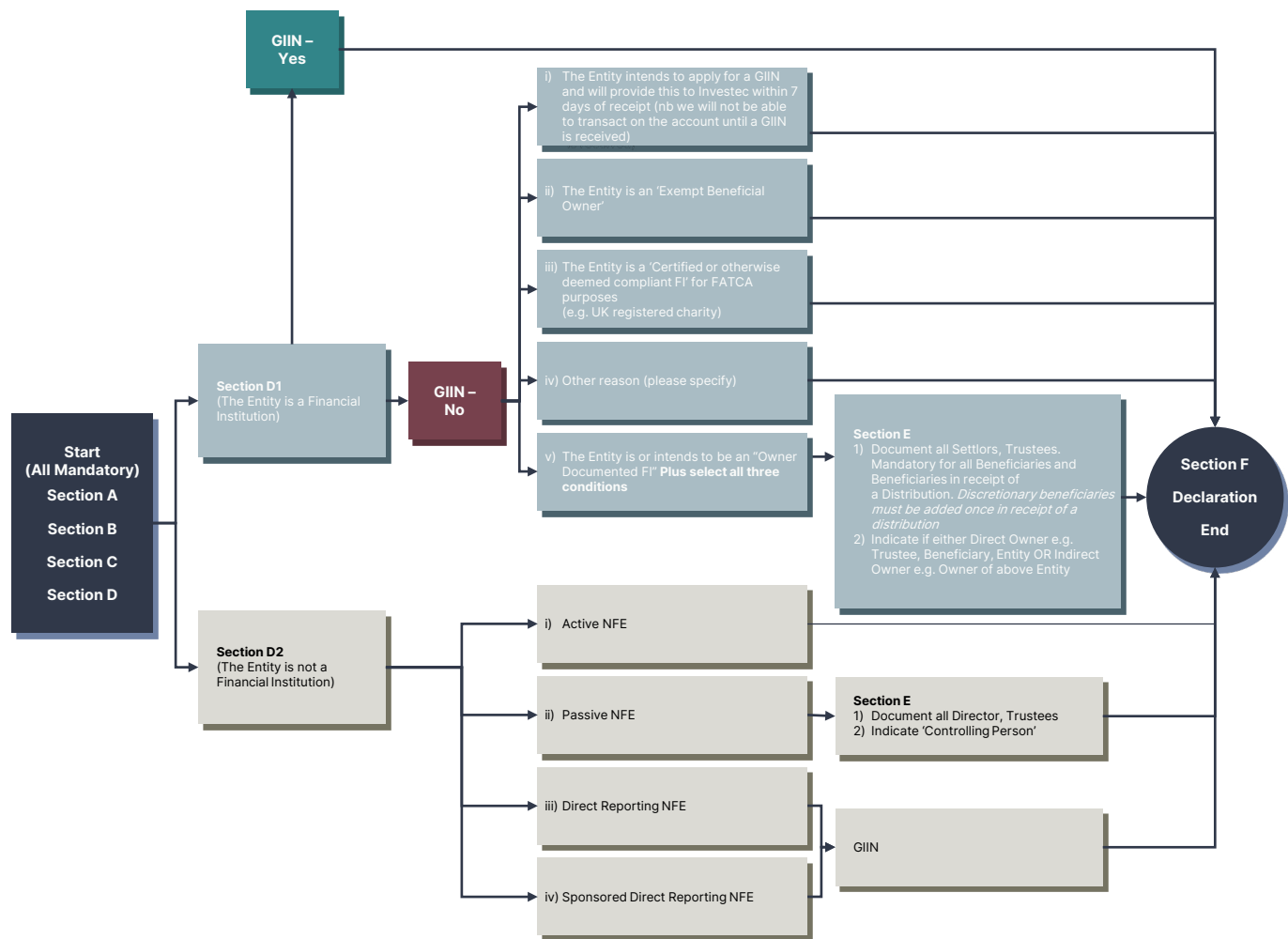
Print name

Capacity (e.g. Trustee, Director)

FATCA Tax Compliance Guidance Flowchart

Self certification for trusts and entities

For the purposes of FATCA and the Common Reporting Standard



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Member firm of the London Stock Exchange.
Authorised and regulated by the Financial Conduct Authority.
Investec Wealth & Investment Limited is registered in England.
Registered No. 2122340. Registered Office: 30 Gresham Street, London, EC2V 7QN.

