

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 of account holder:

A. Legal name of entity/branch

B. Country of incorporation or organisation

C. Permanent registered address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address

Address line 1

Address line 2

Address line 3

Country

Postcode /ZIP code

D. Country/Jurisdiction of tax residence

Please complete the following table indicating all jurisdictions where the entity is tax resident and its Taxpayer Identification Number (TIN) such as a Unique Taxpayer Reference Number or functional equivalent.

If the entity account holder is not tax resident in any jurisdiction, please indicate this in the first line of the table below and provide the place of effective management or country in which its principal or registered office is located in the second line.

	Country/Jurisdiction of tax residence	Taxpayer identification number (TIN)	If no TIN available enter Reason A, B or C*
1			
2			
3			

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

Reason A The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents, e.g. Cayman

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**.

1	
2	
3	

Part 2. FATCA Entity type:

1. The entity is incorporated, organised or otherwise resident in the US

Yes No

(If 'Yes' please complete either (a) or (b) below and go to Part 3; if 'No' please go to question 2)

(a) Specified US Person

(b) Not Specified US Person

If B – Please add your FATCA exemption code or description here

2. The entity is a Financial Institution

Yes No

(If 'Yes' please complete either (a) or (b) below and go to part 3; if 'No' please go to question 3)

(a) The entity is a Financial Institution and is able to provide a GIIN

Please provide the entity GIIN here

If you are sponsored by another entity and have provided your sponsor's GIIN on this form, state your sponsor's name here:

(b) The entity is a Financial Institution who is unable to provide a GIIN

(i) The entity is a Participating or Reporting FFI but has not yet obtained a GIIN
(Please provide your GIIN within 90 days of signing this form)

(ii) The entity is a Non-Reporting IGA FFI (See appendix for definitions)

(iii) The entity is a Certified Deemed Compliant FFI (See appendix for definitions)

(iv) Other FFI**

(**Please provide your FATCA classification below)

3. The entity is a Non-Financial Entity (NFFE)

(Please complete one of (a-c) below if you answered no to questions 1 and 2)

(a) Active NFFE

(b) Passive NFFE (Note: if ticking this box, please also complete the controlling person form)

(c) Other NFFE***

(***Please provide your FATCA classification below)

Part 3. CRS Entity type:

1. The entity is a Financial Institution

Yes No

(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.

Signature

Print name

Date (DD/MM/YYYY)

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

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

Capacity 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: <https://personal.natwest.com/global/operational-tax-services.html>

We would like to remind you that Natwest 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 be either 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.

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.

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:

UTR - <https://www.tax.service.gov.uk/information/help?helpcategory=cis&affinitygroup=organisation&helpid=companyUTR>

PSTR - <https://www.tax.service.gov.uk/information/faqs/pensions?affinitygroup=individual&faqid=eng.faq.pensionschemes.faq.faqspo032>

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/>

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:
 - o the settlor,
 - o the trustees,
 - o the protector (if any),
 - o mandatory (named) beneficiaries
 - o any discretionary beneficiary who has benefitted from the trust, and
 - o 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 Person 1

Name		Date of Birth	
Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address			

	Country(s) of tax residence	Taxpayer identification number (TIN)	If no TIN available enter Reason A,B or C*
1			
2			
3			

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

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

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 to be disclosed – such as Australia and UK)

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B.

1	
2	
3	

Controlling Person 2

Name		Date of Birth	
Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address			

	Country(s) of tax residence	Taxpayer identification number (TIN)	If no TIN available enter Reason A,B or C*
1			
2			
3			

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

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

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 to be disclosed – such as Australia and UK)

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B.

1	
2	
3	

Controlling Person 3

Name		Date of birth	
Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address			

	Country(s) of tax residence	Taxpayer identification number (TIN)	If no TIN available enter Reason A,B or C*
1			
2			
3			

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

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

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 to be disclosed – such as Australia and UK)

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B.

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

Print name

Date (DD/MM/YYYY)

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

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

Capacity of signor