

# Automatic Exchange of Information Entity Self-Certification

### Instructions for completion

Under Tax Regulations and intergovernmental agreements entered into by the Isle of Man in relation to the automatic exchange of information for tax matters (collectively "AEOI"), RL360° is required to collect information about each policyholder's tax status.

Please complete all relevant sections below and provide any additional information or certified documentation as directed.

This form is for Policyholders who are classified as an Entity under the Tax Regulations (please see our AEOI definitions for further clarification). Each individual controlling person must complete a separate *Individual Self-Certification form*.

Please note that in certain circumstances the information you provide may be disclosed to the Isle of Man Income Tax Division who in turn may exchange this information with tax authorities in other jurisdictions.

If any of the information that you provide changes in the future, you must advise us of these changes by completing a new Entity Self-Certification form and/or an Individual Self Certification as appropriate.

If you are unsure how to complete this form, please contact your Financial Advisor or contact us on +44(0)1624 681 681.

When you have completed this form, please send your Self Certification to us by email, fax or post.

- Scan and email to [csc@rl360.com](mailto:csc@rl360.com)
- Fax to +44(0)1624 677 336
- Post to: RL360° Servicing, RL360 House, Cooil Road, Douglas, Isle of Man, IM2 2SP, British Isles.

### Section 1 Policyholder information (account holder)

|  |   |
|--|---|
| Policy number                                | <input type="text"/>  |
| Legal name of entity                         | <input type="text"/>  |
| Country of incorporation/<br>organisation    | <input type="text"/>  |
| Date of incorporation<br>(dd/mm/yyyy)        | <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"/> |
| Registered address                           | <input type="text"/><br><input type="text"/><br><input type="text"/>  |
| Mailing address<br>(if different from above) | <input type="text"/><br><input type="text"/><br><input type="text"/>  |

## Section 2 Passive Non-Financial Entity (NFE) & Passive Non-Financial Foreign Entity (NFFE)

If the entity is a **Passive Non-Financial Entity/Passive Non-Financial Foreign Entity** please tick here and complete sections 5, 7 and 8. **If the Entity is a Specified U.S. person, please complete sections 3, 5, 7 & 8.**

## Section 3 Specified U.S. Person (If the Entity is not a U.S. person, complete Section 4).

Please tick and complete as appropriate.

(a)  The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b) The entity is a U.S. Person that is **not a Specified U.S. Person**. Please indicate exemption

- a.  An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities;
- b.  A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities;
- c.  A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg section 1.1472-1(c)(1)(i);
- d.  A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i);
- e.  A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state;
- f.  A real estate investment trust;
- g.  A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940;
- h.  A common trust fund as defined in section 584(a);
- i.  A bank as defined in section 581;
- j.  A broker;
- k.  A trust exempt from tax under section 664 or described in section 4947; or
- l.  A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

## Section 4 U.S. FATCA Classification for all Non United States Entities

Please complete this section if the entity is **not** a U.S. Tax Resident

If the entity is a **Registered Financial Institution**, please tick one of the below categories, and provide the entity's GIIN.

- (a)  IGA Partner Jurisdiction Financial Institution
- (b)  Registered Deemed Compliant Foreign Financial Institution
- (c)  Participating Foreign Financial Institution

Global Intermediary Identification number (GIIN):

If the entity is a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (a)  The Entity is a **Sponsored Financial Institution** and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

- (b)  The Entity is a **Trustee Documented Trust**. Please provide your Trustee's name and GIIN.

Trustee's Name:

Trustee's GIIN:

## Section 4 U.S. FATCA Classification for all Non United States Entities continued

- (c)  The Entity is a Certified Deemed Compliant, or otherwise **Non-Reporting, Foreign Financial Institution** (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

Indicate exemption:

- (d)  The Entity is a **Non-Participating Foreign Financial Institution**.

If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

- (a)  The Entity is an **Exempt Beneficial Owner** Indicate status:

- (b)  The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)

i. If the Entity is a **Direct Reporting NFFE**, please provide the Entity's GIIN:

ii. If the Entity is a **Sponsored Direct Reporting NFFE**, please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

## Section 5 Declaration of Tax Residency (to be completed in all cases)

| Country/countries of tax residency | Tax reference number type (e.g. company tax number) | Tax reference number (e.g. TIN) |
|------------------------------------|---|---------------------------------|
|                                    |   |                                 |
|                                    |   |                                 |
|                                    |   |                                 |
|                                    |   |                                 |

If it is not possible to provide a tax identification number, you must specify the reason here:

## Section 6 Common Reporting Standard (CRS) Classification

Provide your CRS classification by ticking the appropriate box(es). Note that CRS classification does not necessarily coincide with your classification for US FATCA purposes.

If the entity is a **Financial Institution**, please specify the type of Financial Institution below:

- Reporting Financial Institution under CRS.

OR

- Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:

Governmental Entity

International Organization

Central Bank

Broad Participation Retirement Fund

Narrow Participation Retirement Fund

Pension Fund of a Governmental Entity, International Organization, or Central Bank

Exempt Collective Investment Vehicle

Trust whose trustee reports all required information with respect to all CRS Reportable Accounts

Qualified Credit Card Issuer

Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law:

**Section 6 Common Reporting Standard (CRS) Classification** continued

If the Financial Institution is resident in a **Non-Participating Jurisdiction** under CRS, please specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

- (a)  Investment Entity and managed by another Financial Institution.  
If you have ticked this box please indicate the name of the Controlling Person(s) in Section 7.
- (b)  Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company.
- (c)  Other Investment Entity

If the entity is an **Active Non-Financial Entity** ("NFE") please specify the type of NFE below:

- a)  Corporation that is regularly traded or a related entity of a regularly traded corporation.  
Provide the name of the stock exchange where traded:
- b)  If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:
- c)  Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing
- d)  Other Active Non-Financial Foreign Entity

**Section 7 If applicable, please state the full name(s) of the controlling person(s)**

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**Controlling Persons who are natural persons must complete our Individual Self Certification form in addition to this form.**

**Controlling Persons who are not natural persons must complete an additional Entity Self Certification Form in addition to this form.**

**Section 8 Entity Declaration and Signature**

I/We declare that all the information provided in this Entity Self-Certification form is, to the best of my/our knowledge and belief, correct and complete. I/We understand that I/we must complete a new Entity Self-Certification form where the information stated on this form is no longer valid due to a change in the Entity's tax and/or AEOI status. I/We am aware that RL360<sup>o</sup> may be required to share this information with the Isle of Man Income Tax Division.

|                   |   |   |
|-------------------|---|---|
|                   | <b>Authorised signatory 1</b>   | <b>Authorised signatory 2</b>   |
| Signed            | <input style="width: 100%; height: 40px;" type="text"/>   | <input style="width: 100%; height: 40px;" type="text"/>   |
| Print name        | <input style="width: 100%; height: 20px;" type="text"/>   | <input style="width: 100%; height: 20px;" type="text"/>   |
| Position/title    | <input style="width: 100%; height: 20px;" type="text"/>   | <input style="width: 100%; height: 20px;" type="text"/>   |
| Date (dd/mm/yyyy) | <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> | <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> |
|                   | <b>Authorised signatory 3</b>   | <b>Authorised signatory 4</b>   |
| Signed            | <input style="width: 100%; height: 40px;" type="text"/>   | <input style="width: 100%; height: 40px;" type="text"/>   |
| Print name        | <input style="width: 100%; height: 20px;" type="text"/>   | <input style="width: 100%; height: 20px;" type="text"/>   |
| Position/title    | <input style="width: 100%; height: 20px;" type="text"/>   | <input style="width: 100%; height: 20px;" type="text"/>   |
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