



Entity Self-Certification Form

Why this form should be completed?

FIM Capital Limited are obliged under the Isle of Man Income Tax Act 1970, Regulations, Guidance Notes made pursuant to that Law and Treaties and Intergovernmental Agreements entered into by the Isle of Man in relation to the automatic exchange of information for tax matters (collectively 'AEOI'), to collect certain information about each account holder's tax status.

This form specifically covers the requirements of both Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS) and requires each entity account holder to confirm their current status in relation to each one.

Please note that we may be obliged to share this information with relevant tax authorities.

All terms referenced in this form shall have the same meaning as applicable under the relevant Isle of Man Regulations, Guidance Notes or Agreements, unless otherwise stated.

FIM Capital Limited is unable to provide any advice in determining your FATCA or CRS classification. Your domestic tax authority or tax adviser can provide guidance on this matter.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to the OECDs CRS Commentaries, the OECD AEOI Portal, the Isle of Man's FATCA and/or CRS guidance or contact your tax adviser.

Completion of the form

Sections 1, 4 and 5 of this form **must** be completed in all cases.

Either Section 2 or 3 **must** be completed in line with your FATCA status.

The Self-Certification **must** be completed for each Controlling Person if you are classified as a Passive NFFE (under FATCA) and/or Passive NFE or Investment Entity (under CRS). Additional Self-Certification for Controlling Persons forms are available upon request.

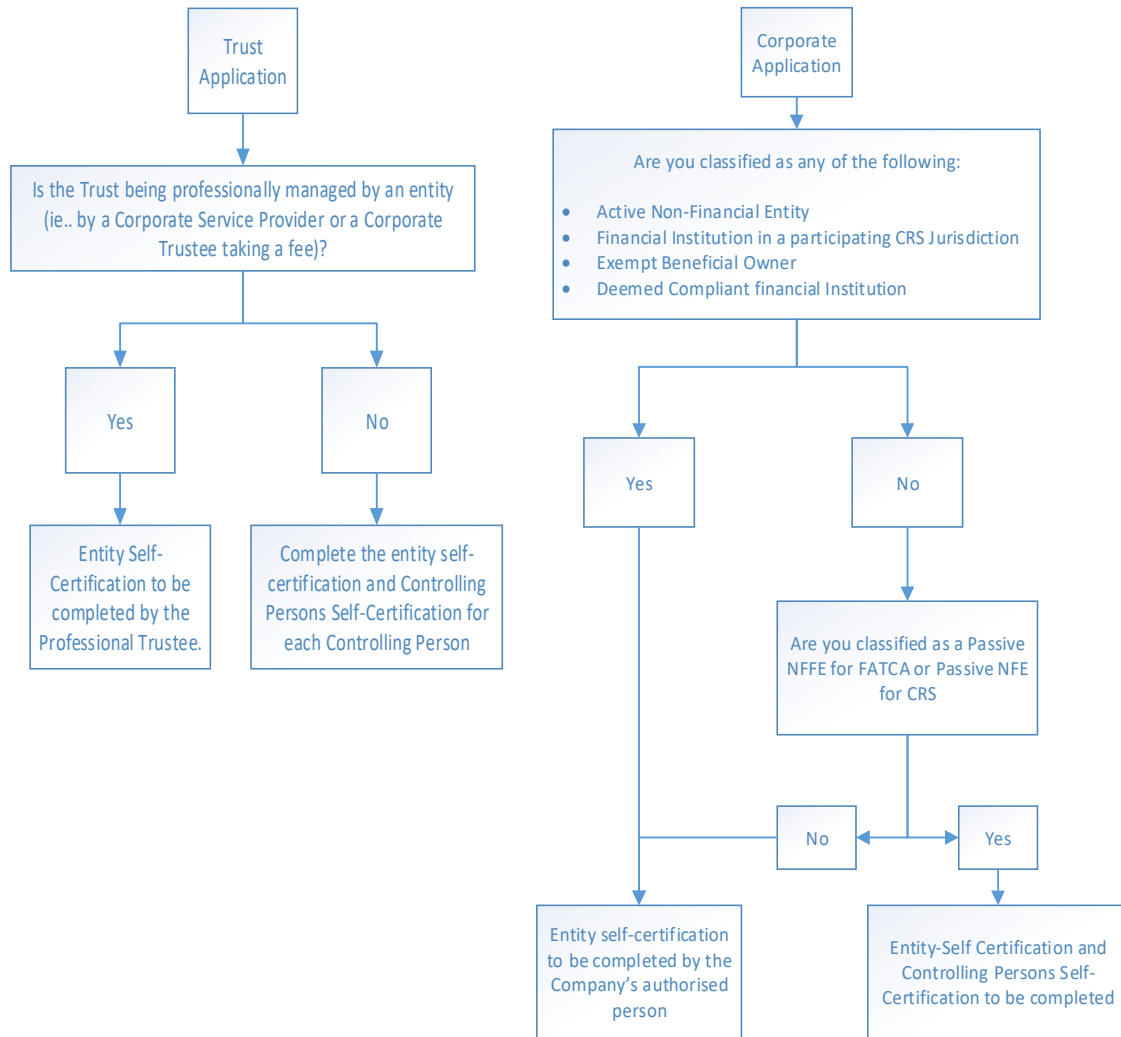
Once completed, please either return the form to:

Compliance Department
FIM Capital Limited
IOMA House
Hope Street
Douglas
Isle of Man IM1 1AP

or E-mail to: ComplianceTeam@fim.co.im

Decision Trees

In order to establish which sections of this form should be completed, please use the decision trees as guidance. A definition section is located at the end of this form.



Section 1: Entity Account Holder Information

FIM Account Number/s:	<input type="text"/>
Legal Name of Entity:	<input type="text"/>
Country of incorporation/ establishment:	<input type="text"/>
Registered Address:	<input type="text"/>
	<input type="text"/>
Postcode:	<input type="text"/>
Mailing Address: (if different from above)	<input type="text"/>
	<input type="text"/>
Postcode:	<input type="text"/>

Please indicate the Entity's place of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction.

Jurisdiction of Tax Residence	TIN
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If a TIN is not available, please provide a functional equivalent (such as a business or company registration number or other similar form of identification). If no TIN or functional equivalent is available for any of the jurisdictions listed, please advise the reason why (such as the jurisdiction does not issue such numbers) below:-



Please complete either Section 2 or 3 below, which confirms your status for FATCA purposes. Then proceed to Section 4.

Section 2: US Persons Please complete if the entity **is** a US person

- (a) The entity is a Specified US Person and the entity's US federal taxpayer identifying number (US TIN) is as follows:

- (b) The entity is a US Person that is not a Specified US Person. Indicate Exemption below:

Section 3: US FATCA Classification for all Non-US Entities

Please complete this section if the entity is **not** a US Person:-

1. If the entity is a Registered Financial Institution, please tick one of the categories below, and provide the entity's Global Intermediary Identification Number (GIIN)

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

GIIN:

2. If the entity is a Financial Institution but unable to provide a GIIN, please tick one of the below:-

- (a) The entity is a Sponsored Financial Institution (including a Sponsored Investment Entity and Sponsored Closely Held Investment Vehicle) 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 below:

Sponsoring Entity's name:

Sponsoring Entity's GIIN:

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

Trustee's Name:

Trustee's GIIN:

- (c) The Entity is a Certified Deemed Compliant, or other 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 an Owner Documented Financial Institution
(e) The Entity is a Non-Participating Foreign Financial Institution

Section 3 continued

3. If the entity is **not** a Financial Institution please confirm the Entity's FATCA status below:-

(a) The entity is an Exempt Beneficial Owner. Indicate status below:

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

(c) The Entity is a Passive Non-Financial Foreign Entity *

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

ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's Name and GIIN below:

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

* If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity please continue to **Section 4**, however details of all Controlling Persons must be provided by completion of the Controlling Person Self-Certification Form at the end of this form.

Section 4: Common Reporting Standard (CRS) Classification (to be completed in all cases)

Please provide your CRS classification by ticking the corresponding box(es) below. **Note that CRS classification may not necessarily be the same as its classification for US FATCA purposes.**

4.1 Is the entity a Financial Institution? If YES, please specify the type:

- (a) Depository Institution
- (b) Custodial Institution
- (c) Investment Entity
- (d) Managed Investment Entity *
- (e) Specified Insurance Company

* **If you have ticked the box at (d)** and the Entity is resident in a Non-Participating Jurisdiction the Entity will be treated as a Passive Non-Financial Institution therefore, please provide details of the Controlling Persons by completing the Controlling Person Self-Certification Form at the end of this form.

4.2 Is the entity a Non-Reporting CRS Financial Institution? If so, please specify the type below:

- Governmental Entity
- International Organisation
- Central Bank
- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of a Governmental Entity, International Organisation or Central Bank
- Exempt Collective Investment Vehicle
- Trustee Documented Trust
- Qualified Credit Card Issuer
- Other Entity defined under domestic law as low risk of being used to evade tax

Please specify the type:

4.3 Is the Entity is an Active Non-Financial Entity?

4.4 Is the Entity is a Passive Non-Financial Entity? **

** If you have confirmed that the Entity is a Passive Non-Financial Foreign Entity please continue to **Section 5**, however details of all Controlling Persons must be provided by completion of the Controlling Person Self-Certification Form at the end of this form.



Section 5: Entity Declaration and Undertakings

I declare (as the authorised signatory of the Entity) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised Signature: _____

Position/Title: _____

Date: _____



Controlling Persons Self-Certification

If the entity is classified as either a Passive NFE or Passive NFFE or ticked box 4.1(d) above, please complete the following for **each** Controlling Person. The definition of Controlling Person is detailed at the end of this form.

If more than one controlling person exists please complete the details on a separate page, however you must sign, print name and date additional pages and attach to this form. Alternatively, additional controlling persons self-certification forms are available upon request.

1 Name of Controlling Person

First/Given Name: _____
 Middle Name: _____
 Surname/Family Name: _____

2 Current Residence Address

House/Apt/Suite Name, Number, Street: _____
 Town/City, Providence/County/State: _____
 Country: _____
 Postal Code/ZIP Code: _____

3 Mailing Address (please complete if different from above)

House/Apt/Suite Name, Number, Street: _____
 Town/City, Providence/County/State: _____
 Country: _____
 Postal Code/ZIP Code: _____

4 Date of Birth

5 Place of Birth

Town or City of Birth: _____
 Country of Birth: _____

Declaration of Tax Residence

Please indicate the Controlling Person's place of tax residence. If resident in more than one jurisdiction please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction.

Jurisdiction of Tax Residence	TIN	TIN Type

If a TIN is not available please provide a functional equivalent (such as your social security, national insurance, citizen, personal identification or a resident registration number). If no TIN or functional equivalent is available for any of the jurisdictions listed please advise the reason why (such as the jurisdiction does not issue such numbers) below:-

Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI Portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Examples of Types of Controlling Person:-

- (a) Controlling Person of a Legal Person – Control by Ownership
- (b) Controlling Person of a Legal Person – Control by Other Means
- (c) Controlling Person of a Legal Person – Senior Managing Official
- (d) Controlling Person of a Trust – Settlor
- (e) Controlling Person of a Trust – Trustee
- (f) Controlling Person of a Trust – Protector
- (g) Controlling Person of a Trust – Beneficiary
- (h) Controlling Person of a Trust – Other
- (i) Controlling Person of a Legal Arrangement (Non-Trust) – Settlor Equivalent
- (j) Controlling Person of a Legal Arrangement (Non-Trust) – Trustee Equivalent
- (k) Controlling Person of a Legal Arrangement (Non-Trust) – Protector Equivalent
- (l) Controlling Person of a Legal Arrangement (Non-Trust) – Beneficiary Equivalent
- (m) Controlling Person of a Legal Arrangement (Non-Trust) – Other Equivalent

Declaration and Undertakings

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

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

I declare that all of the statements made in this declaration are, to the best of my knowledge, correct and complete.

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

Signature:

Print Name:

Note: If you are not the Controlling Person please indicate the capacity in which you are signing this form. If you are signing under a Power of Attorney please also attach a certified copy of the Power of Attorney.

Date:

Definitions

"Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account.

"Active NFE" means any NFE that meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) the NFE meets all of the following requirements:
 - i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii. it is exempt from income tax in its jurisdiction of residence;
 - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

"Controlling Person" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

"Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of:

- (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or
- (ii) the period during which the Entity has been in existence.

"Deemed Compliant Financial Institution" means any of the following which specifically meet the FATCA requirements: non-reporting member of Participating FFI group, Qualified Collective Investment Vehicle, Restricted Fund, Qualified credit card issuer or a Sponsored Investment Entity.

"Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

"Entity" means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

"Established Securities Market" means an exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

"Exempt Beneficial Owner" means a Governmental Organisation, an International Organisation whose income does not benefit private persons, a Central Bank, a qualifying Retirement Plan, Entity wholly owned by an Exempt Beneficial Owner. (This specifically relates to a FATCA status).

"Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

"Investment Entity" means any Entity:

- (a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - (i) 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;
 - (ii) individual and collective portfolio management; or
 - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity.

"NFE" means any Entity that is not a Financial Institution.

"Non-Reporting Financial Institution" means any Financial Institution that is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution.
- (b) A Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank' or a Qualified Credit Card Issuer;
- (c) An Exempt Collective Investment Vehicle;
- (d) A Trustee-Documented Trust; a trust where the trustee of the trust is a Reporting Financial institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- (e) Any other Entity which is defined in domestic law as a Non-Reporting Financial Institution, provided that the status does not frustrate the purposes of the CRS. (This specifically relates to a CRS status).

"Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

"Passive NFE" means any:

- (iii) NFE that is not an Active NFE; or
- (ii) an Investment Entity that is not a Participating Jurisdiction Financial Institution.



"Related Entity" means an Entity that is regarded as being related to another Entity if: one controls the other; or the two entities are under common control. Control means direct or indirect ownership of more than 50% of the vote and value in an Entity.

"Reportable Account" means an account that is held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Controlling Person.

"Reportable Jurisdiction" means a jurisdiction with which an obligation to provide financial account information is in place.

"Reportable Jurisdiction Person" means an Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

"Reportable Person" means a "Reportable Jurisdiction Person", other than:

- (i) A corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) Any corporation that is a Related Entity of a corporation described in clause (i);
- (iii) A governmental Entity;
- (iv) An International Organisation;
- (v) A Central Bank; or
- (vi) A Financial Institution (except for an Investment Entity located in a Non-Participating Jurisdiction and managed by other Financial Institution).

"Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

"TIN" means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number). Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI Portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Useful Websites:

IRS FATCA:- <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>

OECD CRS FAQ's:- <https://www.oecd.org/tax/exchange-of-tax-information/CRS-related-FAQs.pdf>

Isle of Man FATCA/CRS regulations:- <https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/international-agreements/fatca-and-common-reporting-standard/>