

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 o	f ac	COI	unt	ho	lde	er:													
A. Legal name of entity/branch																				
B. Country of incorporation or organisation																				
C. Permanent registered address	Don	ot use	e a P	P.O. B	ox (ı	unle	ss t	his is	you	ır r	egis	tere	ed o	addı	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 not	t tax r	esid	lent i	n an	y jur	risc	lictio	n, p	lea	ıse i	ndio	cate	e thi	s in	the	firs	t lin	ne o	f th
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:	, ,												
Re	ason B:	The Account Holder is other	erwise unable to ol	otain a TII	N or equival	ent number								
Re	ason C:	No TIN is required (note: C entered do not require the	,			,	of tax resider	ice						
Ple	ease explo	ain in the following boxes w	hy you are unable	to obtain (a TIN if you	selected Reas	on B.							
1			2			3								
		NTCA Entitue torono.												
Pa	art 2. F <i>i</i>	ATCA Entity type:												
1.		ty is incorporated, organis					Yes	No						
	(If 'Yes' p	ease complete either (a) or	(b) below and go t	o Part 3; i	if 'No' please	e go to question	n 2)							
	(a) Speci	fied US Person												
	(b) Not S	pecified US Person												
	If D. Dla		*:											
	It B – Pied	ase add your FATCA exemp	tion code or descr	iption ner	е									
2	The entir	ty is a Financial Institution					Yes	No						
۷.		lease complete either (a) or		o part 3; i	if 'No' please	e go to question		140						
		. , ,		•	·		,							
	(a) The e	ntity is a Financial Institut	ion and is able to	provide c	ı GIIN									
	Please pi	rovide the entity GIIN here												
	If you are	e sponsored by another ent	ity and											
		vided your sponsor's GIIN c	•											
		te your sponsor's name he												
	<i>(</i> 1.) =1													
		ntity is a Financial Institut he entity is a Participating o				d a CIIN								
	• • •	,			•	a a Giliv								
		Please provide your GIIN wi												
	. ,	he entity is a Non-Reporting			,									
	(iii) T	he entity is a Certified Deer	ned Compliant FFI	(See app	endix for de	efinitions)								
	(iv) C	ther FFI**												
	(**Ple	ase provide your FATCA cla	assification)											
	(aco provido your riti ortok												
3.		ty is a Non-Financial Entit												
	•	complete one of (a-c) below	if you answered no	o to quest	ions 1 and 2	<u>2)</u>								
	(a) Active		hov places else :	ا عاموه	ho continulli	na novem feet	-)							
		ve NFFE (Note: if ticking this	s box, piease also c	omplete t	ne controlli	ng person form	1)							
	(c) Other	· NFFE***												
	(***Pleas	e provide your FATCA class	sification below)											

Part 3. CRS Entity type:

1.	The entity is a Financial Institution Yes (If 'Yes' please complete either (a) or (b) below and go to Part 4; if 'No' please go to question 2)	lo 📗
	(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)	on
	(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 I	Declaration.				
Signature					
X					
Print name					
Date (DD/MM/YYYY)					
Note: Please indicate	the capacity in which you a	re signing the	form for (for	example; Aut	thorised Officer).
If signing under a pow	ver of attorney please also a	ttach a certifi	ed copy of the	power of att	torney.
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: https://personal.rbs.co.uk/personal/operational-tax-and-FATCA.html

We would like to remind you that RBS 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.

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

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/

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 Person 1																							
Name																							
Date of Birth (DD/MM/YYYY)																							
Address	Do	not	use	e a l	P.O	. Bo	x (u	ınle	ess	this	is is	you	ır re	egis	ter	ed c	bbt	res	s) o	r ar	n 'ir	ı ca	re c
 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*																							
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If you are unable to provide a TIN, please provide the appropriate reason A, B or C where appropriate:

Reason A:	3 , , ,														Cayman								
Reason B:																							
Reason C:	No TIN is requentered do no															ne c	our	ntry	of	tax	(re	sidence	
Please expl	ain in the follow	ing bo	oxes w	hy y	ou c	are	unab	le to	ob	tair	n a i	TIN	if y	ou/	sel	ect	ed	Red	aso	n B	8.		
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Controlling	Derson 2																						
Name	reisonz																						
Date of Birth	h																						
(DD/MM/YYY																							
Address		Do no	ot use	a P.C). Bo) χ	ınles	s thi	s is y	you	ır re	gis	tere	ed a	ddr	ess	s) oı	ar	ı 'in	са	re o	f'address	
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1. Country, of tax re	/Jurisdiction sidence																						
	r identification																						
If no TIN	available ason A, B or C*																						
2. Country.	/Jurisdiction																						
	r identification																						
number	(TIN) available																						
	ason A, B or C*																						
3. Country of tax re																							
Taxpaye number	r identification (TIN)																						
If no TIN	available																						
	ason A, B or C^* re unable to pro		a TINI	nlea	ca n	rov	ida tl	20 G	nnr	opr	riate	o ro	aso	n A	R	ori	C va	the	ro	anı	oro	oriate:	
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Reason A: Reason B:	The country/ju																		נס וז	:s re	esia	ents, e.g. (-ayman
Reason C:	No TIN is requentered do no															ne c	our	ntry	of	tax	(re	sidence	
Please expl	ain in the follow	ing bo	oxes w	hy y	ou c	are	unab	le to	ob	tair	n a ⁻	TIN	if y	ou/	sel	ect	ed	Red	aso	n B	3.		
1				2											3								

Controlling Person 3	
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
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 pro	ovide a TIN, please provide the appropriate reason A, B or C where appropriate :
Reason A: The country/ju	urisdiction where the Account Holder is resident does not issue TINs to its residents, e.g. Cayma
	Holder is otherwise unable to obtain a TIN or equivalent number
•	uired (note: Only select this reason if the authorities of the country of tax residence of trequire the TIN to be disclosed), e.g. Australia and UK
	ving 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																						
X																						
Dei-at a see a																						
Print name																						
Date (DD/MM/YYYY)																						
Note: Please indicate	the co	pac	ity in	whi	ich	you	are	e siç	gnir	ng t	he	forr	n fo	or (or	exa	mp	le;	Aut	hor	ise	d Officer).
lf signing under a pow	er of o	attor	ney	plea	se c	also	att	ach	n a c	ert	ifie	d c	ору	of	the	ро	we	r of	att	orn	ey.	
Capasity of signor																						