

# Self-Certification for Entities



BROOKS MACDONALD

# Self-certification for Entities

## For the purposes of the Automatic Exchange of Financial Account Information

**All Entities must complete sections A, B, C, D and F and may also need to complete section E and/or the Annex.**

Financial Institutions are required under UK law to review and collect details of accounts held by all accountholders and to report details about US persons and those who are tax resident outside the UK. Brooks Macdonald Asset Management has to ascertain whether there are any reportable US persons (Section C) or other reportable non-UK tax residents (Section E)

**Please refer to the accompanying Explanatory Notes and Glossary and/or contact your tax adviser to help complete this form.**

If the Entity is resident in the United States you must also complete and return IRS (Internal Revenue Service) form W-9. Please list additional tax residencies in the table below.

### Section A: Entity information

Entity name:

Registered address:

Postcode:

Mailing address  
(if different from above):

Postcode:

Country of incorporation/organisation

### Section B: Entity tax residency

Please 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 equivalent Tax Reference Number.

Country of tax residency	Tax Identification Number (TIN) or equivalent Tax Reference Number	Please tick if no TIN or Tax Reference Number
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If you ticked the "No TIN" box, please explain below why you do not have a TIN:

### Section C: Entity classification for the purposes of FATCA

Under FATCA, any non-US Entity will either be:

- a Financial Institution (FI), in which case only complete Section C.1(a) or C.1(b) below, or
- a Non-Financial Foreign Entity (NFFE/NFE)\*, in which case only complete Section C.2 below.

\* For the rest of this form 'NFFE' will be referred to as 'NFE' (Non-Financial Entity), the term used in the CRS (see Section D below).

**C.1 The Entity is a Financial Institution:**

- (a) i) If you have registered as an FI or as a Sponsored Investment Entity please provide your Global Intermediary Identification Number (GIIN)
- ii) If you are a Sponsored Investment Vehicle please provide the GIIN of the Sponsoring FI

GIIN:     |   |   |   |   |   /   |   |   |   |   |   /   |   /   |   |   |

Please confirm whether it is the GIIN of the Entity or of the Sponsoring FI. In the case of a Sponsoring FI, please provide the name of the Entity.

Own

Sponsoring FI     Name of Sponsoring FI

**If you have completed Section C.1 (a) above please complete Section D, Section E if applicable and then proceed to Section F.**

- (b) If unable to provide a GIIN, please give a reason by ticking one of the boxes below:
  - i) The Entity is or intends to be an ‘Owner-Documented FI’ with Brooks Macdonald Asset Management
  - ii) The Entity is a ‘Certified or otherwise Deemed Compliant FI’ (e.g. UK registered charity)
  - iii) The Entity is an ‘Exempt Beneficial Owner’ (e.g. International Organisations)
  - iv) The Entity is a ‘Non-Participating FI’
  - v) Other reason (*please specify*)

\* Please note that Owner-Documented FIs are only allowed under FATCA and not under CRS.

**If you have completed section C.1(b) above please complete Section D, Section E if applicable and then proceed to section F.**

**In addition, if you have indicated that the Entity is an ‘Owner-Documented FI’ please also complete the Annex.**

**C.2 The Entity is NOT a Financial Institution**

If the Entity is not an FI, it will be considered to be an NFE. It can be an Active, Passive, Direct Reporting or Sponsored Direct Reporting NFE.

**Please note that the concepts of a ‘Direct Reporting NFE’ and a ‘Sponsored Direct Reporting NFE’ are only applicable to FATCA and do not apply to the CRS.**

If you are unsure of the status of the Entity, please contact your tax adviser.

**Active NFE** – Please complete Section D and then proceed to Section F

**Passive NFE** – Please complete Section D, Section E and then proceed to Section F

**Direct Reporting NFE** – Please provide the NFE’s GIIN and complete Section D and then proceed to Section F

**Sponsored Direct Reporting NFE** – Please provide the GIIN of the NFE’s Sponsoring Entity and complete Section D and then proceed to Section F

GIIN:     |   |   |   |   |   /   |   |   |   |   |   /   |   /   |   |   |

## Section D: Entity classification for the purposes of the Common Reporting Standard (CRS)

Please tick one of the boxes below:

**Managed Investment Entity** – if you tick this box, please proceed to Section E if applicable and then proceed to section F

**Financial Institution (other than a Managed Investment Entity)** – if you tick this box, please proceed to Section F

**Non-Reporting Financial Institution** – if you tick this box, please proceed to Section F

**Active NFE** (e.g. registered charity) – if you tick this box, please proceed to Section F

**Passive NFE** – if you tick this box, please proceed to Section E and then proceed to section F

## Section E: Controlling Persons Self-Declaration of Tax Residency

Please complete this section **only** if

- i. you have declared the Entity to be a 'Passive NFE' in Sections C or D, **or**
- ii. the Entity is a Managed Investment Entity tax resident in a jurisdiction that is not a Participating Jurisdiction (see Glossary).

Please could you list below each controlling person\*, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH controlling person. If a controlling person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.

\*A 'controlling person' means a natural person who exercises control over an Entity i.e. a natural person who owns or controls more than 25% of the shares or voting rights in the Entity.

Full Name	Type of Controlling Person	Country of Tax Residency (Do not abbreviate)	Permanent Residence Address (including postcode and country)	Tax Identification Number	Country of birth	Date of birth (DD-MM-YY)
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**Please attach additional sheets if necessary.**

**Section F: Declarations (to be completed by all Entities)**

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 Brooks Macdonald Asset Management promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Brooks Macdonald Asset Management with an updated declaration within 30 days of such a change in circumstances.
3. I am aware that in certain circumstances Brooks Macdonald Asset Management will be obliged to share this information with UK tax authorities, who may pass it on to other tax authorities.

Director

Signature:  Date:

Full name:

Director

Signature:  Date:

Full name:

# Annex

**Please only complete if you are an Owner-Documented FI**

**Please note that the concept of ‘Owner-Documented FI’ is only applicable to FATCA and not to the CRS.**

## Section A: ‘Owner-Documented FI’ with Brooks Macdonald Asset Management

This section must be completed by any Entity that declares in Section C.1.b) (i) to be an FI and intends to be an ‘Owner-Documented FI’ with Brooks Macdonald Asset Management.

UK legislation based on international information exchange agreements provides that an Entity which qualifies as an ‘Owner-Documented FI’ will not have to register with the IRS nor obtain a GIIN.

## Section A: Qualification for Owner-Documented FI status

In order to qualify as an Owner-Documented FI, the Entity must meet **all** of the conditions in Section A. To confirm that the Entity meets the requirements to qualify as an Owner-Documented FI please answer the following three questions by ticking either Yes or No:

Yes	No	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.
Yes	No	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.
Yes	No	3. The Entity provides Brooks Macdonald Asset Management (i.e. the reporting entity) information regarding ALL persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Entity

Information regarding equity and debt holders of the Entity is required in order to enable Brooks Macdonald Asset Management 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 Brooks Macdonald Asset Management 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)

**Only where ALL responses to the questions in Section A are Yes will the Entity qualify for Owner-Documented FI status and you may proceed to Section B of this Annex. Otherwise please refer to your tax adviser for instruction.**

## Section B: Trust Owner Information

Please provide information regarding the Entity owners as required by Section A.3 of this Annex. 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 Brooks Macdonald Asset Management and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless Brooks Macdonald Asset Management may be obliged to request further documentation from you.

Please complete the table below.

**Entity Owner Information: Direct/Indirect Owners**

Please provide the following information for each direct and indirect owner that holds equity/debt interests in the Entity and indicate if the owner is an individual or an Entity.

Where an owner of the Trust Entity is itself an Entity the owners of that Entity 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.

Name of Owner	Are you an Individual/ Entity	Country of Tax Residency <i>(Do not abbreviate)</i>	Permanent Residence/Registered Address <i>(including postcode and country)</i>	Tax Identification Number	Country of birth/ Country of organisation	Date of birth Incorporation <i>(DD-MM-YY)</i>
	Individual					
	Entity					
	Individual					
	Entity					
	Individual					
	Entity					
	Individual					
	Entity					

**Please attach additional sheets if necessary.**

### Section C: 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 Brooks Macdonald promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Brooks Macdonald with an updated declaration within 30 days of such a change in circumstances.
3. I am aware that in certain circumstances Brooks Macdonald will be obliged to share this information with UK tax authorities, who may pass it on to the tax authorities of other countries.
4. I am aware that this Owner-Documented FI (ODFI) Agreement is only applicable to the reporting of US persons under FATCA regulations and therefore the Entity remains responsible for meeting any reporting obligations under the CRS regulations.

Director

Signature:  Date:

Full name:

Director

Signature:  Date:

Full name: