

## Entity Self-Certification Form

**Purpose**

This form is designed to let us know your residency and status for tax purposes. The information you give us should relate to the entity which own(s) the income and the assets associated with an account and/or relevant products that we, the Bank, maintain. You are being provided with this form because you are a client of ICBC (London) plc ("ICBC London") and / or the Industrial and Commercial Bank of China London branch ("ICBC London branch"). The information you provide in this form will be held by both ICBC (London) plc and ICBC London branch and we shall use the same personal information should you become a client of ICBC London or ICBC London branch. If you have any concerns about your personal data being held by both ICBC entities, or if there are any changes to your personal data then please do not hesitate to contact us.

**Your information**

Depending on the countries or territories in which the entity or controlling person(s) is a tax resident, we, the Bank, may be required to disclose certain information regarding the entity or controlling person(s) to the tax authority of the Country in which the entity holds its account. If the Bank provides the information to its local tax authorities, then the local tax authorities may exchange this information with the foreign tax authorities of the countries or territories in which the entity or controlling person(s) is / are tax resident. Please complete, where applicable, the relevant sections below and provide any additional information as may be required. The guidance notes have been provided to assist you but if you have any questions about how to complete this form, please contact your tax advisor.

**Please fill in the form in BLOCK CAPITALS and return either the original form or the computer version to us.**

**PART 1 – Entity details**

**1. Legal Name of Entity**

**2. Country of Incorporation** \_\_\_\_\_

**3. Registered / Permanent Address**

**Address** (House/Apt/Suite Name, Number, Street)

  


City or Town

  


County/Region/State/Province

  


Post/Zip Code

Country

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**4. Mailing Address (If different from registered/permanent address)**

**Address** (House/Apt/Suite Name, Number, Street)

  


City or Town

  


County/Region/State/Province

  


Post/Zip Code

Country

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## PART 2– Tax Residency Information

### 5. Tax residence

i) Please specify all jurisdictions in which your entity (for the relevant accounts and/or product with the Bank) is resident for tax (for example, as a result of, but not restricted to, corporate re-structuring, changes to local or any applicable, tax laws).

ii) Please provide the Entity local Tax Identification Number (“TIN”) or local equivalent.

iii) TIN Type - This could be your Employer Identification Number, Unique Business Reference or Corporation Tax Number dependant on the format used in your country of tax residency.

iv) Reason for TIN non-availability - Where you do not have a TIN, we need to understand why this is. If a TIN is unavailable please provide the reason A, B or C where:

- **Reason A:** The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents
- **Reason B:** The Account Holder is otherwise unable to obtain a TIN or equivalent number. Please explain why you are unable to obtain a TIN in the table below if you have selected this reason.
- **Reason C:** No TIN is required. Please only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such country/jurisdiction.

	i) Jurisdiction of Tax Residence	ii) Tax Identification Number (TIN)	iii) TIN Type	iv) Reason for TIN non-availability (if applicable)
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____

**6. Specified Person-** If your organisation is tax resident in the US then you must identify whether it should be treated as a ‘Specified Person’ in that Country. If you are tax resident in a reportable Country for CRS purposes, you must identify whether it should be treated as a ‘Reportable Person’ in that Country.

#### Specified Person under FATCA Regulations

1. Is the entity a Specified Person under FATCA \* Yes  No  N/A (not tax resident in the US)
2. If No, please indicate the code applicable (a - l) from those described below\* \_\_\_\_\_

\* **FATCA:** For an organisation that is tax resident in the US it will be a Specified Person, unless it confirms it is not a Specified Person and state one of the reason codes below. The term ‘Specified US Person’ means any organisation, other than: **(a)** a corporation the stock of which is regularly traded on one or more established securities markets; **(b)** any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the US Internal Revenue Code, as a corporation described in clause (a); **(c)** the United States or any wholly owned agency or instrumentality thereof; **(d)** any State of the United States, any US Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; **(e)** any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the US Internal Revenue Code; **(f)** any bank as defined in section 581 of the US Internal Revenue Code; **(g)** any real estate investment trust as defined in section 856 of the US Internal Revenue Code; **(h)** any regulated investment company as defined in section 851 of the US Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15USC. 80a-64); **(i)** any common trust fund as defined in section 584(a) of the US Internal Revenue Code; **(j)** any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US Internal Revenue Code; **(k)** 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; **(l)** a broker as defined in section 6045(c) of the US Internal Revenue Code;

#### Specified Person under UK CDOT Regulations

1. If the entity is tax resident in Jersey, Guernsey, Isle of Man or Gibraltar, please confirm if it is a Specified Person\* Yes  No  N/A
2. If No, please indicate the code applicable (m - q) from those described below\* \_\_\_\_\_

\*Specified Person is any entity that is not: **(m)** a corporation the stock of which is regularly traded on one or more established securities markets; **(n)** A corporation that is a member of the same affiliated group as defined in Section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation the stock of which is regularly traded on one or more established securities markets; **(o)** a depository institution; **(p)** p.a broker or dealer in securities, commodities or derivative financial instruments (including notional principle contracts, futures, forwards, and option) that is registered as such under local laws; or **(q)** an Exempt Beneficial Owner.

#### Specified Person under CRS Regulations

1. Is the entity Reportable Person under CRS Yes  No  N/A (not tax resident in a CRS jurisdiction)
2. If No, please indicate the code applicable (r - w) from those described below\* \_\_\_\_\_

**CRS:** For an organisation that is tax resident in a Reportable Jurisdiction for CRS purposes, the term ‘Reportable Person’ means any organisations, other than: **(r)** a corporation the stock of which is regularly traded on one or more established securities markets; **(s)** any corporation that is a Related Entity of a corporation described in clause (r); **(t)** a Governmental Entity **(u)** an International Organisation; **(v)** a Central Bank; or **(w)** a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE’s.)

Please confirm this section has been completed accurately and if you are not a Specified/Reportable Person you have provided a reason code.

## PART 3– Entity Certification

### Part 3 (a) Financial Institutions

If this entity is a Financial Institution (FI), please select the FI's status from the options below.  
Please provide your FATCA status in one of the options in the line 7-9 and your FI CRS status in line 10 (answer 7 and then complete 8 or 9 (i), OR answer 9 (ii) to (vi) AND then always answer 10). In the case that the FI is a US FI, please leave the FATCA part (line 7-9) blank.

7. Please select FI FATCA classification and provide GIIN in Line 8:

- i. Participating Foreign FI
- ii. Registered Deemed Compliant Foreign FI

(including Reporting Model 1 FFI)

- iii. Reporting Model 2 Foreign FI

- iv. Sponsored Entity

8. Please provide the Entity's GIIN (Global Intermediary Identification Number):

\_\_\_\_\_

9. If the Entity does not have a GIIN (under Line 8), please provide the reason why the Entity cannot provide a GIIN:

- i. It is a FFI, which has applied for a GIIN and has not yet received a GIIN
- ii. It is an Exempt Beneficial Owner (e.g. an international organisation)
- iii. It is a Certified Deemed Compliant FFI (e.g. a FFI with low value accounts)
- iv. It is an Owner Documented FFI
- v. Non-reporting FFI (e.g. Trustee Documented Trust)
- vi. Sponsored Entity covered by Annex II of a Model I IGA that does not have any U.S. reportable accounts.

10. Please select FI CRS classification (MANDATORY for all FIs)

- i. Depository Institution, Custodial Institution or Specified Insurance Company
- ii. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. **(In this case please complete the table in Appendix 1 "Controlling Persons")**
- iii Other Investment Entity

### OR Part 3 (b) Non-Financial Entities – NFEs

11. If the Entity is not a Financial Institution (i.e. a Non Financial Entity, NFE), please select the Entity's status from one of the options below.

**For all NFEs (except Active NFEs that are a Listed Company or an Operating Company) you must also complete the table in Appendix 1 "Controlling Persons".**

- i. Active NFE – Listed Company, i.e. a corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation.

If you have ticked (i), please provide the name of the established securities market on which the corporation is regularly traded:

\_\_\_\_\_

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (i) is a Related Entity of:

\_\_\_\_\_

- ii Active NFE – Operating Company, i.e. incorporated with the intent to and engaging in an on-going business to generate revenues. A company established with the sole purpose of serving as a vehicle to facilitate a transaction or structure is not an operating company.

- iii. Active NFE – Government Entity, Central Bank or International Organisation.

- iv. Active NFE - other

- v. Passive NFE

- vi. Direct/Sponsored Direct Reporting NFFE (Non Financial Foreign Entity – please note that 'foreign' in this Part refers to a **non U.S. entity**)

**Only applicable for FATCA, if this classification is selected, please make sure that also the adequate CRS classification is provided.**

Please provide the Entity's GIIN:

\_\_\_\_\_

## PART 4 – UK FATCA Classification

12. This Part is **only** to be completed where the Entity’s classification **differs** from that given in Part 3(a) or 3(b), otherwise leave blank.

- i. Financial Institution
- ii. Active NFE
- iii. Passive NFE

**FOR ALL NFES (EXCEPT ACTIVE NFES THAT ARE A LISTED COMPANY OR AN OPERATING COMPANY) YOU MUST ALSO COMPLETE THE TABLE IN APPENDIX 1 “CONTROLLING PERSONS”.**

## PART 5 – Declaration and Signature

PLEASE TICK ALL TO INDICATE THAT YOU ARE CERTIFYING TO EACH STATEMENT	TICK ALL
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 ICBC (London) plc /ICBC London Branch (the ‘Bank’) setting out how they may use and share the information supplied by me.	<input type="checkbox"/>
I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to the Bank and that such information may be provided to the competent authorities of United Kingdom in which the account(s) is/are maintained and exchanged with the competent authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.	<input type="checkbox"/>
I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete. I undertake to inform the Bank promptly of any change in circumstances which causes the information contained herein to be incorrect and to provide the Bank with a suitably updated declaration within 30 days of such changes.	<input type="checkbox"/>

<b>Customer signature</b>	<b>Name (Print in full)</b>
	<b>Date(DD/MM/YYYY)</b>

Please indicate the capacity in which you have acted here

For forms completed on the computer

You must complete Name/Date/Capacity above and then tick box

<b>FOR BANK USE ONLY</b>		
To be completed by Relationship Manager or CDD Officer I have reviewed the form and the information disclosed is completed and signed by the customer.		
<b>Relationship Manager or CDD Officer</b>	<b>Name:</b>	
	<b>Signature:</b>	<b>Date:</b>

## Appendix 1 – Controlling Person

Controlling Persons are defined as natural persons and exercise control over the entity or the shareholders of the entity based on local Anti-Money Laundering (AML) requirements. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. In the case of a Trust this means the settler(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 (including through a chain of control or ownership). In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Please complete the details for each Controlling Person in the section below (continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form).

<b>Controlling Person</b>	Title: Mr, Mrs, Ms, Miss, Dr, Sir _____		First Name	Middle Name	Surname
	Address			Date of Birth	Place of Birth (City/Town, Country)
	City/Town/State/Province			Post Code	Address Country _____
	Country of Tax Residence _____	Tax Identification Number (TIN)	Tax Number Type	Reasons for TIN non-availability (if applicable) * _____	
	Country of Tax Residence _____	Tax Identification Number (TIN)	Tax Number Type	Reasons for TIN non-availability (if applicable) * _____	
	Country of Tax Residence _____	Tax Identification Number (TIN)	Tax Number Type	Reasons for TIN non-availability (if applicable) * _____	
	Is the Individual US Person? <sup>1</sup> YES <input type="checkbox"/> NO <input type="checkbox"/>  <b>Type of Controlling Person:</b> Controlling Person of a legal person - control by ownership _____ Controlling Person of a legal person - control by other means _____ Controlling Person of a legal person - senior managing official _____ Controlling Person of a trust – settler _____ Controlling Person of a trust – trustee _____ Controlling Person of a trust – protector _____ Controlling Person of a trust – beneficiary _____ Controlling Person of a trust – other _____ Controlling Person of a legal arrangement (non-trust) - settlor-equivalent _____ Controlling Person of a legal arrangement (non-trust) - trustee-equivalent _____ Controlling Person of a legal arrangement (non-trust) - protector-equivalent _____ Controlling Person of a legal arrangement (non-trust) - beneficiary-equivalent _____ Controlling Person of a legal arrangement (non-trust) - other-equivalent _____				
Name (Print in full)		Customer signature	Date(DD/MM/YYYY)	Indicate the capacity in which you have acted here	
For forms completed on the computer: You must complete Name/Date/Capacity above and tick the box <input type="checkbox"/>					

\*If a TIN is unavailable 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
- **Reason B:** The Account Holder is otherwise unable to obtain a TIN or equivalent number. Please explain why you are unable to obtain a TIN in the table below if you have selected this reason.

**Reason C:** No TIN is required. Please only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such country/jurisdiction.

<sup>1</sup>A US Person includes persons born in the US, US citizens (wherever residing), or US resident individuals, click here for more information

# Entity Self-Certification Form — Guidance notes

## Section A - General information

### 1. Foreign Account Tax Compliance Act (FATCA)

FATCA is a component of the Hiring Incentives to Restore Employment Act (the HIRE Act), which was enacted by the U.S. Congress and signed into law on March 18, 2010. FATCA's objective is to reduce tax evasion by U.S. individuals receiving income from financial assets held outside the United States. FATCA has worldwide impact. Its provisions are designed with incentives for Foreign Financial Institutions (FFIs) to provide information to the U.S. Internal Revenue Service (IRS) on financial accounts held by U.S. persons. While foreign institutions are outside of U.S. jurisdiction and have no formal reporting obligation to the U.S., they will be incentivised to comply in order to avoid a 30% withholding tax on payments received from sources within the U.S. levied on non-compliant individuals or entities.

FATCA compliance requires that an FFI, including foreign subsidiaries of U.S.-based organisations, take steps to:

- Conduct Due Diligence procedures on new and pre-existing accounts to classify account holders or investors as either U.S. or non-U.S.
- Report account information to the IRS or, if under a Model I IGA, to the local tax authorities
- Potentially withhold 30% tax on certain payments to individuals and entities that fail to comply.

### 2. Intergovernmental Agreements (IGA)

The U.S. Treasury published two Model Intergovernmental Agreements (Model 1 and Model 2 IGAs) for implementing the broad-ranging provisions of FATCA globally. Non-U.S. countries may enter into one of these agreements with the U.S. and following this, introduce local regulations to implement the agreement. Under a Model 1 IGA, a Foreign Financial Institution (FFI) in a respective partner country is required to report U.S.-owned account information directly to their local tax authority, rather than to the Internal Revenue Service (IRS). The local authority would then share that information with the IRS. However, a Model 2 IGA requires FFIs to report certain information directly to the IRS.

### 3. UK CDOT Intergovernmental Agreements (IGA)

The Crown Dependencies (Isle of Man, Guernsey and Jersey) and the British Overseas Territories (the Cayman Islands, the British Virgin Islands, Bermuda, Anguilla, Turks and Caicos Islands, Montserrat and Gibraltar) have all agreed to enter into automatic tax information exchange agreements with the UK. The agreements signed by the Crown Dependencies and Gibraltar with the UK are reciprocal, meaning that UK Financial Institutions will have to provide data on financial accounts held by tax residents of these territories to HM Revenue & Customs (HMRC), who will then exchange the information with the respective tax authorities. The UK has implemented regulations and guidance to implement these arrangements. Financial Institutions resident in the Crown Dependencies and Gibraltar will be required to provide information on financial accounts held by UK tax residents.

### 4. Common Reporting Standard (CRS)

On 20 July, 2013, the G20 leaders endorsed the OECD proposals for a global model of automatic information exchange as the expected new standard on information exchange. This directive was carried out on 13 February, 2014, when the OECD released the Common Reporting Standard ("CRS") and model Competent Authority Agreement ("CAA"). On 15 July 2014, the Council of the OECD published its detailed commentary on both the CRS and Model CAA.

In order to promote adoption of the Common Reporting Standard within the European Union, a revised Directive on Administrative Cooperation ("DAC") was published on 09 December, 2014 requiring EU Member States to begin the automatic exchange of information under the revised DAC no later than end of September 2017, which will be in line with other OECD "Earlier Adopter" countries. Per the DAC, the deadline for Member States to adopt local legislation will be 31 December, 2015, with the revised DAC "go-live" date commencing on 1 January, 2016. As of June, 17 2015, more than 90 countries and jurisdictions have signed up for the CRS, including at least 50 who have committed to be a part of the early adopter group, which phases in beginning 01 January, 2016. It is expected that more countries will opt to implement the standard as the initial go-live date approaches.

CRS introduces requirements on top of other global and local implementation programs (e.g. FATCA, EUSD, QI) aiming at a uniform global standard of information exchange. Both the Model CAA and CRS each have a foundation that is substantially similar to that of the FATCA Intergovernmental Agreements (IGAs), with subtle differences imposed by the OECD and influenced through local law. Just

as with FATCA, the CRS therefore impose obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

## **5. Legal Disclaimer**

The above tax regulations require ICBC (London) plc/ICBC London Branch to collect certain information about each account holder's tax residence and its entity classification. Please note that we give you these supporting notes and guidance for reference purposes only. International tax can be complicated and you could have tax obligations in more than one country, therefore we are unable to give you tax advice. If you are in any doubt we recommend you get independent tax advice to help you complete the form accurately.

It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide with ICBC (London) plc/ICBC London Branch any additional documentation, information or replacement forms when requested or required.

ICBC (London) plc/ICBC London Branch assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. ICBC (London) plc/ICBC London Branch is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The ICBC (London) plc/ICBC London Branch entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located.

## **6. Who should complete this form?**

This form is to be completed by all entity account holders. The entity may be the account holder or acting on behalf of other clients/account holders.

## **7. Expiration of the Self-Certification**

Generally, the self certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify ICBC (London) plc/ICBC London Branch within 30 days of the change in circumstances and provide us with an updated self certification.

## **8. Consequences of non-provision of a valid form**

ICBC (London) plc/ICBC London Branch is required to validate the information provided in this form against other information that we hold about the account holder. If, for any reason, conflicting information is identified, then the form may be rejected. ICBC (London) plc/ICBC London Branch may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

- The entity can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by ICBC (London) plc/ICBC London Branch to the relevant local tax authority for onward exchange of information to the tax authority where the Entity is tax resident.
- The Entity can be treated as a Non Participating Foreign Financial Institution (NPFPI) and may be subject to 30% U.S. withholding taxes on all U.S. source income payments and gross proceeds credited to the account. This is only valid under U.S. FATCA and depends on the IGA Model between the reportable country and the U.S.A.

## **9. Further Information**

If you need further information, please find below the following web pages:

General Information - Foreign Account Tax Compliance (FATCA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx>

Intergovernmental Agreement (IGA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

OECD - Common Reporting Standard (CRS)

<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-information-in-tax-matters.htm>

HMRC – UK Foreign Account Tax Compliance (FATCA)

<https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>

## Section B – Detailed Instructions

The following information is intended to guide you through the document. Please note:

- Please return the original signed form or the computer version
- We can't complete any of the fields in the form on your behalf

Please use these guidance notes to support you in completing the form. This form is divided into five parts, 1-5 and an Appendix 1 (to be completed if applicable).

### **Part 1 –Entity details**

#### **Line1 – Legal Name of Entity**

The full legal name of the Entity should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two. The term "Entity" means a legal person or a legal arrangement and includes a corporation, trust or partnership.

#### **Line 2 – Country of Incorporation**

If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organised or governed.

#### **Line 3 – Permanent Residence Address**

Enter the full permanent residential address including property name/number, street, town/city/province/state, post code and country. This is usually the address in the country where the entity claims to be a resident for purposes of that country's income tax.

#### **Line 4 – Mailing Address**

Enter mailing address only if it is different from the Permanent Residence Address.

### **Part 2 – Tax Residency Information**

#### **Line 5 - Please specify all jurisdictions in which your entity (for the relevant accounts and/or product with the Bank) is resident for tax purposes and related Taxpayer Identification Number or functional equivalent ("TIN")**

A Taxpayer Identification Number (TIN) is a generic term for the unique reference held for an individual or entity by Tax authorities. For example this might be your Employer Identification Number, Unique Business Reference or Corporation Tax Number.

Where you do not have a TIN, we need to understand why this is. For example, you reside in a Country that does not issue TINs (e.g. the Cayman Islands) or are in the process of obtaining a TIN (in which case, you would need to provide it to us once you've obtained it).

Please provide the TIN type – Some examples may include local Tax Identification Number, Employer Identification Number, and Corporation Tax Identification Number/Reference.

If you do reside in a jurisdiction that issues TINs we will ask you for further clarification.

We need to know where the entity is currently a tax resident, if this has changed, or if the entity has been tax resident in more than one country in the last calendar year. If the entity tax residency has changed or been in more than one country, please list all. If you need more space, please continue on a separate sheet, sign it, date it, and attach to the form.

It is recommended that a tax advisor should be consulted about Branch/Subsidiaries to be included in the list.

#### **Line 6 - Specified Person**

If your entity is tax resident in the US then you must identify whether the entity should be treated as a 'Specified Person' in that Country. If you are tax resident in a reportable Country for CRS purposes, you must identify whether the entity should be treated as a 'Reportable Person' in that Country.



### **Part 3 – Entity Certification**

Regardless of whether the entity has been identified as a Specified Person or Reportable Person in Part 2, your entity is required to provide the classification that the entity would claim under relevant regulations implementing the US Foreign Account Tax Compliance Act (“FATCA”), the UK’s ‘FATCA-like’ agreements with its Crown Dependencies (“CDs”) and Overseas Territories (“OTs”) (commonly referred to as “CDOT”) and the OECD Common Reporting Standard (CRS).

#### **Part 3 (a) Financial Institutions**

##### **Line 7 - FATCA Classification**

If your entity is a Financial Institution, please select the FI’s status from one of the options.

##### **Line 10 – FI CRS Classification**

If your entity is a Financial Institution, please select the FI’s status from one of the options.

#### **Part 3 (b) - Non Financial Institutions (NFEs)**

##### **Line 11 – NFE Classification**

If your entity is not a Financial Institution (i.e. a Non Financial Entity), please select the entity’s status from one of the options.

For all NFEs (except Active NFEs that are a Listed Company or an Operating Company) you must also complete the table in Appendix 1 “Controlling Persons”.

#### **Part 4 - UK FATCA Classification**

##### **Line 12 – UK FATCA Classification**

Please select the ENTITY’S status from one of the options.

#### **Part 5 – Declaration and Signature**

Please ensure that you have the authority to sign on behalf of the Entity.

Please sign, print name and date the form in this part.

You are also required to indicate here the capacity in which you have acted.

#### **Appendix 1 – Controlling Persons**

This Appendix should be completed if the Entity which you are completing this form in relation to is one of the following:

- **Active NFEs (that are not a Listed Company or an Operating Company), or**
- **Passive NFE, or**
- **Investment Entity located in a Non-Participating Jurisdiction (for the purpose of the Common Reporting Standard) and managed by another Financial Institution (i.e. you have ticked 11 ii in Part 3 (a) of the form).**

The person completing the form should complete this Appendix in respect of each person who is a “Controlling Person” of the Entity.

#### **Who are Controlling Persons?**

The term “Controlling Persons” means the natural persons who exercise control over the Entity. This will vary between jurisdictions and different types of entity but for the purposes of completing the Certification it is based on the Anti-Money Laundering (AML) and Know Your Client (KYC) requirements applicable to ICBC (London) plc /ICBC London Branch. You will previously have provided AML and KYC information in respect of the Accounts when they were opened and when the records of ICBC (London) plc /ICBC London Branch were updated. If you wish to receive further guidance on this then please contact your usual relationship contact with ICBC (London) plc /ICBC London Branch.

By way of example, in the case of a trust, such term means the settler, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust. For a corporate vehicle, such term means the directors of the entity as well as the natural person (s) who directly or indirectly holds more than 25% of the capital, shares or controls more than 25% of the voting rights. For other types of legal entity, please consider the way in which it is operated and who exercises decision making powers in respect of it. The Controlling Persons will include natural person (s) who exercises control over

25% or more of the property of an entity and any natural person (s) who otherwise directly or indirectly exercises a controlling influence on the management of assets or property or the distribution of income.

### How to complete this Appendix

For each Controlling Person identified, please complete their details in the boxes provided.

Please continue on a separate sheet if necessary and attach the sheet to the form and appendices.

If the Controlling Person (s) are U.S. citizen or resident of the U.S for tax purposes then they should additionally complete a W-9 form.

Forms can be downloaded from [www.irs.gov](http://www.irs.gov) website.

Field	Guidance
Title	Enter the title of the individual who is a Controlling Person
First name	Enter the first name of the individual who is a Controlling Person
Middle name	Enter the middle name (if applicable) of the individual who is a Controlling Person. If individual has no middle name, leave blank.
Surname	Enter the surname of the individual who is a Controlling Person
Address	<p>Enter the full main residential address, including CITY/Town, State/Province, Postal Code and Country in the relevant boxes, for the individual who is a Controlling Person.</p> <p>If the individual has multiple addresses, please enter the address which is their main residence.</p> <p>This should not be the address of a financial institution, an investment manager, a post office (P.O. Box) or an in care of address.</p> <p>P.O. Boxes are only acceptable in exceptional circumstances; for example, countries in which Postal Box Addresses are common practice.</p>
Date of Birth and Place of Birth (City/Town, Country)	<p>Enter the Controlling Person's:</p> <ul style="list-style-type: none"> <li>• Date of birth including the year, and</li> <li>• Place of birth – full name of the city/town and country</li> </ul>
Local Tax Identification Number (TIN)	<p>Please enter all TINs held by the Controlling Person, and the corresponding TIN Type (see below).</p> <p>The TIN is the combination of letters and/or numbers assigned to the Controlling Person by their country of residence (or its tax authorities) to identify them in the course of collecting taxes.</p> <p>If the Controlling Person does not have a TIN, please explain this in the relevant box.</p>
TIN Type	Enter whether the Local Tax Identification Number you have entered is referred to as a TIN or whether another name (instead of "TIN") is given to this number.
If no TIN is available then please provide explanation	If you do not have a TIN, provide an explanation as to why this is the case.
Controlling Person Type/Role	Please enter the type of Controlling Person and their role.

## Glossary

Please note that these supporting notes are a selection of the common definitions relating to Entity Classification and are for reference purposes only.

The definitions are taken from the regulations, and some of the terms used are very technical in nature. If you are in any doubt, we recommend you seek independent tax advice to help you complete the form accurately.

<p>Active NFFE (under IGA 1/IGA 2 model Agreements entered into with the U.S.)</p>	<p>An “Active NFFE” means any NFFE which is a Non U.S. entity that meets any of the following criteria:</p> <ul style="list-style-type: none"><li>a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;</li><li>b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;</li><li>c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;</li><li>d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;</li><li>e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and 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 NFFE shall not qualify for this status if the NFFE 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;</li><li>f) The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;</li><li>g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;</li><li>h) The NFFE 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</li><li>i) The NFFE meets all of the following requirements:<ul style="list-style-type: none"><li>a. It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, or</li></ul></li></ul>
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	<p>educational purposes;</p> <p>b. It is exempt from income tax in its country of residence;</p> <p>c. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>d. The applicable laws of the Entity’s country of residence or the Entity’s formation documents do not permit any income or assets of the Entity 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 Entity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and</p> <p>e. The applicable laws of the Entity’s country of residence or the Entity’s formation documents require that, upon the Entity’s liquidation or dissolution, all of its assets be distributed to a governmental Entity or other non-profit organization, or escheat to the government of the Entity’s country of residence or any political subdivision thereof</p>
<p>Active NFFE (under UK-CD/OT Intergovernmental Agreements “UK FATCA”)</p>	<p>The definition of an Active NFFE under UK FATCA is as per below. (Note that there are some differences to the Active NFFE definition under the IGA1 /IGA2 Model Agreements with the IRS).</p> <p>a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;</p> <p>b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;</p> <p>c) The NFFE is a government, a political subdivision of such government or a public body performing a function of such government or a political subdivision thereof, or an Entity wholly owned by one or more of the foregoing;</p> <p>d) Substantially all of the activities of the NFFE 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 NFFE shall not qualify for this status if the NFFE 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;</p> <p>e) The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;</p> <p>f) The NFFE 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; or</p>

	g) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial 8 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.
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Beneficial Owner	The term “Beneficial owner” generally means the person that is entitled to the income for tax purposes and has the benefit thereof, taking into account the economic, legal, factual and other relevant circumstances under which the income is received; it does not mean a person who receives income as an agent, nominee or mere conduit for another person. Countries’ views of the meaning of beneficial owners vary. Therefore you should consult available guidance to determine whether you are considered to be beneficial owner.
Certified Deemed Compliant Foreign Financial Institution	The term certified deemed-compliant FFI means a Non U.S. FFI described in §1.1471-5(f)(2) of the US regulations. Some examples include non-registering local bank, FFI with only low value accounts, sponsored closely held investment vehicles.
Controlling Persons	The term “Controlling Persons” means:  a) The natural persons who exercise control over an entity. b) In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust  c) in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.  ICBC (London) plc/ICBC London Branch will identify the Controlling Person as determined under AML/KYC procedures as applicable under each jurisdiction The term “Controlling Persons” shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force
Crown Dependencies	Jersey, Guernsey, Isle of Man
Custodial Institution	The term “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 percent of the entity’s gross income during the shorter of the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or the period during which the entity has been in existence.
Depository Institution	The term “Depository Institution” means any entity that accepts deposits in the ordinary course of a banking or similar business.
Direct Reporting NFFE	The updated U.S. FATCA Regulations have introduced a new category of Passive NFFE - a Direct Reporting NFE that would be treated as an Exempt Beneficial Owner. It will be required to elect to, and report directly to the IRS certain information about

	its direct or indirect substantial U.S. owners. The NFFE will also be required to register with the IRS to obtain its Global Intermediary Identification Number (GIIN). The U.S. FATCA regulations also set out that an Entity will be allowed to sponsor one or more Direct Reporting NFFEs (Sponsored Direct Reporting NFFEs).
Excepted NFFE	<p>The U.S. Final Regulations (§1.1471-5(e)(5)) exclude certain entities from the FI definition. The exclusions are 1) holding companies, treasury centres, and captive finance companies that are members of a nonfinancial group, 2) excepted nonfinancial start-up companies or companies entering a new line of business, 3) excepted nonfinancial entities in liquidation or bankruptcy, 4) excepted inter-affiliate FFIs, 5) section 501(c) entities; and 6) certain non-profit organizations.</p> <p>Under the U.S. Final Regulations, such entities are treated as excepted NFFEs instead of FIs. However, under the Model 1 IGA, there is no definition of excluded FIs or excepted NFFEs; instead, such types of entities are defined as Active NFFEs, which are also excluded from the scope of FIs.</p>
Exempt Beneficial Owner	The term exempt beneficial owner means any person described in §1.1471-6(b) through (g) of the US Regulations or that is otherwise treated as an exempt beneficial owner pursuant to a Model 1 IGA or Model 2 IGA. Some examples include Government Entities, Central Banks, International Organisations and certain Retirement Funds.
Financial Institution (FI)	FIs include Custodial Institutions, Depository Institutions, Investment Entities, Specified Insurance Companies. Financial Institutions under the U.S. Regulations and the UK/U.S. IGA also include Relevant Holding Companies or Treasury Companies.
Foreign Financial Institution Agreement	Agreement entered into by a Non U.S. Financial Institution with the IRS where the FI agrees to implement procedures to comply with FATCA.
Intergovernmental Agreement (IGA)	An IGA means a Model 1 IGA or a Model 2 IGA. For a list of jurisdictions treated as having in effect a Model 1 or Model 2 IGA, go to <a href="http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCArchive.aspx">www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCArchive.aspx</a> .
Investment Entity	<p>The term “Investment Entity” means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:</p> <p>a) 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;</p> <p>b) individual and collective portfolio management; or</p> <p>c) otherwise investing, administering, or managing funds or money on behalf of other persons.</p>
Non Financial Foreign Entity (NFFE)	Any entity that is not a Foreign Financial Institution
Overseas Territories	Cayman Islands, Bermuda, Montserrat, Turks & Caicos, British Virgin Islands, Anguilla and Gibraltar.

Owner Documented Financial Institution	<p>An FFI may only be treated as an owner-documented FFI with respect to payments received from and accounts held with a designated withholding agent (or with respect to payments received from and accounts held with another FFI that is also treated as an owner documented FFI by such designated withholding agent).</p> <p>A designated withholding agent is a U.S. FI, PFFI, or reporting Model 1 FFI that agrees to undertake the required due diligence and reporting in order to treat the FI as an owner-documented FI. An FFI meeting the requirements below will only be treated as a deemed-compliant FFI with respect to a payment or account for which it does not act as an intermediary.</p> <p>Under the U.S. FATCA Regulations an FFI meets the requirements only if</p> <ul style="list-style-type: none"> <li>a) The FFI is an FI solely because it is an investment entity;</li> <li>b) The FFI is not owned by or in an expanded affiliated group with any FFI that is a depository institution, custodial institution, or specified insurance company;</li> <li>c) The FFI does not maintain a financial account for any non participating FFI;</li> <li>d) The FFI provides the designated withholding agent with all of the required documentation and agrees to notify the withholding agent if there is a change in circumstances; and</li> <li>e) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 FFI, to the relevant foreign government or agency thereof) all of the required information (account reporting or owner documented FIs as appropriate) with respect to certain specified U.S. persons. Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a PFFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an Excepted NFFE.</li> </ul>
Participating Foreign Financial Institution	<p>A participating FFI is a FFI (including a reporting Model 2 FI) that has agreed to comply with the terms of an FFI agreement. The term participating FI also includes a Qualified Intermediary branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.</p>
Passive NFFE	<p>A Passive NFFE means any NFFE that is not an Active NFFE</p>
Registered Non Profit Organisation	<p>Any Non profit organisation that is required to be registered in its local jurisdiction either with the local tax authority or with any other body or authority with which it is required to register for regulatory or tax purposes.</p>
Relevant Holding Companies and Treasury Companies	<p>The term “Relevant Holding Company” means a an entity whose business consists wholly or mainly of holding (directly or indirectly) any shares or securities issued by a related entity or an entity whose business consists wholly or mainly of holding shares or securities, and who has a qualifying relationship with a qualifying entity.</p> <p>A “treasury company” means an entity whose business consists wholly or mainly in carrying on for a financial group of which it is</p>

	<p>a member, or for a qualifying entity with whom it has a qualifying relationship.</p> <p>A “qualifying entity” means an entity that is, or is formed with a view to its becoming, a depository institution and an entity has a “qualifying relationship” with a qualifying entity if the entity is connected with the entity, or the person provides services or holds investments on behalf of the entity.</p> <p>For the definitions for Holding Companies and Treasury Companies, please refer to the definitions under the U.S. Regulations at (§1.1471-5 (e) (5) (i) (C) and (§1.1471-5 (e) (5) (i) (D) of the IRS 1986 Code.</p> <p>For UK FIs covered by the UK/US IGA implementing FATCA, the Relevant Holding Company is defined under Regulation 7 of The International Tax Compliance (United States of America) Regulations 2014; Treasury Company is defined under Regulation 8 of The International Tax Compliance (United States of America) Regulations 2014</p>
Reporting Model 1 Foreign Financial Institution	<p>This is a FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction’s government. Model 1 IGA means an agreement between the U.S. and a foreign government to implement FATCA through reporting by FFIs to such government, followed by automatic exchange of reported information with the IRS.</p>
Reporting Model 2 Foreign Financial Institution	<p>This is a FFI in a Model 2 IGA jurisdiction that registered with the IRS to obtain a GIIN and agreed to comply with the terms of an FFI agreement is treated as a participating FI, but may be referred to as a reporting Model 2 FFI. A Model 2 IGA means an agreement between the U.S. and a foreign government to implement FATCA through reporting by such FFIs directly to the IRS supplemented by exchange of information between such foreign government and the IRS.</p>
Specified Insurance Company	<p>The term “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.</p>
Specified Person (where the entity is a U.K. or Jersey, Guernsey or Isle of Man or Gibraltar entity)	<p>The term “Specified Person” means a individual person or Entity who is tax resident in the UK or Jersey or Guernsey or Isle of Man or Gibraltar other than:</p> <ul style="list-style-type: none"> <li>a) a corporation the stock of which is regularly traded on one or more established securities markets;</li> <li>b) a corporation that is a member of the same affiliated group, as defined in Section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in (i) above;</li> <li>c) a Depository Institution;</li> <li>d) a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom; or</li> <li>e) an exempt beneficial owner as defined in Annex II of the IGA.</li> </ul>
Specified Person (where the entity is a U.S. entity), i.e., Specified	<p>The term “Specified U.S. Person” means a U.S. Person, other</p>



<p>U.S. Person</p>	<p>than:</p> <ul style="list-style-type: none"> <li>a) a corporation the stock of which is regularly traded on one or more established securities markets;</li> <li>b) any corporation that is a member of the same expanded affiliated group as the above corporation;</li> <li>c) the United States or any wholly owned agency or instrumentality thereof;</li> <li>d) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;</li> <li>e) certain organizations exempt from U.S. taxation or an individual retirement plan</li> <li>f) certain banks</li> <li>g) certain real estate investment trusts</li> <li>h) certain regulated investment company or entities registered with the Securities Exchange Commission;</li> <li>i) certain common trust funds</li> <li>j) certain tax exempt trusts;</li> <li>k) certain registered dealers in securities, commodities, or derivative financial instruments</li> <li>l) certain brokers</li> </ul>
<p>Sponsored Closely held Investment Vehicle</p>	<p>Under the U.S. FATCA Regulations, “sponsored, closely held investment vehicle” is a FFI satisfying the following requirements:</p> <ul style="list-style-type: none"> <li>a) is a FI solely because it is an Investment Entity and is not a Qualified Intermediary (QI), Withholding Foreign Partnership (WFP), or 12 Withholding Foreign Trust (WFT);</li> <li>b) The sponsoring entity is a Reporting U.S. FI, Reporting Model 1 FFI, or PFFI, is authorized to act on behalf of the FI (such as a professional manager, trustee, or managing partner), and agrees to perform, on behalf of the FI, all necessary due diligence, withholding, reporting, and other requirements;</li> <li>c) the FI does not hold itself out as an investment vehicle for unrelated parties;</li> <li>d) twenty or fewer individuals own all of the debt interests and Equity Interests in the Financial Institution (disregarding debt interests owned by PFFIs and deemed-compliant FFIs and Equity Interests owned by an Entity if that Entity owns 100 percent of the Equity Interests in the FI and is itself a sponsored FI);</li> <li>e) the sponsoring entity complies with the following requirements: <ul style="list-style-type: none"> <li>a. has registered as a sponsoring entity with the IRS on the IRS FATCA registration website;</li> <li>b. agrees to perform, on behalf of the FI, all due diligence, withholding, reporting, and other requirements and retains documentation collected with respect to the FI for a period of six years;</li> <li>c. identifies the FI in all reporting completed on FI’s behalf; and</li> <li>d. has not had its status as a sponsor revoked.</li> </ul> </li> </ul> <p>The IRS may revoke a sponsoring entity’s status as a sponsor with</p>

	<p>respect to all sponsored FFIs if there is a material failure by the sponsoring entity to comply with its obligations. A sponsored FFI will remain liable for any failure of its sponsoring entity to comply with its obligations.</p>
<p>Sponsored Investment Entity</p>	<p>Under the U.S. FATCA regulations, an FFI is “Sponsored investment entity” or “Sponsored controlled foreign corporation” if it satisfies below conditions given in 1 or 2 of this section and has a sponsoring entity that complies with the requirements given in 3 below.</p> <p>a) An FI is a sponsored investment entity if :</p> <p>a. it is an Investment Entity established in [FATCA Partner] that is not a qualified intermediary (QI), withholding foreign partnership (WFP), or withholding foreign trust (WFT) pursuant to relevant U.S. Treasury Regulations; and</p> <p>b. an Entity has agreed with the FI to act as a sponsoring entity for the FI.</p> <p>b) An FI is a sponsored controlled foreign corporation if :</p> <p>a. The FI is a controlled foreign corporation organized under the laws of FATCA Partner that is not a QI, WFP, or WFT;</p> <p>b. is wholly owned, directly or indirectly, by a Reporting U.S. Financial Institution that agrees to act, or requires an affiliate of the Financial Institution to act, as a sponsoring entity for the Financial Institution; and</p> <p>c. shares a common electronic account system with the sponsoring entity that enables to identify all Account Holders and payees and access all account and customer information.</p> <p>c) The sponsoring entity complies with the following requirements:</p> <p>a. is authorized to act on behalf of the FI (such as a fund manager, trustee, corporate director, or managing partner) to fulfil applicable registration requirements on the IRS FATCA registration website;</p> <p>b. has registered as a sponsoring entity with the IRS on the IRSS FATCA registration website; 13</p> <p>c. identifies any U.S. Reportable Accounts and registers 90 days after identification on or before the later of December 31, 2015;</p> <p>d. agrees to perform, on behalf of the FI, all necessary due diligence, withholding, reporting, and other requirements;</p> <p>e. identifies the FI and includes the identifying number in all reporting completed on the FI’s behalf; and has not had its status as a sponsor revoked.</p> <p>d) The IRS may revoke a sponsoring entity’s status as a sponsor with respect to all sponsored FFIs if there is a material failure by the sponsoring entity to comply with its above given obligations (see 3 of this section).</p> <p>e) A sponsored FFI will remain liable for any failure of its sponsoring entity to comply with the above given obligations that the sponsoring entity has agreed to undertake on behalf of the FI.</p>
<p>Trustee Documented Trust</p>	<p>Trustee-Documented Trust is a trust established under the laws of FATCA Partner country to the extent that the trustee of the trust is a Reporting U.S. FI, Reporting Model 1 FFI, or PFFI and</p>

	<p>reports all information required with respect to all its U.S. Reportable Accounts.</p>
<p>U.S. Person</p>	<p>U.S. person means:</p> <p>a) a U.S. citizen or resident alien individual</p> <p>A resident alien individual is a non US national who meets one of two tests. (1) The “green card” test: The individual holds a US alien registration card, Form I-551 (i.e., green card), at any time during the calendar year (even if not residing in the US) or (2) The “substantial presence” test: To meet this test, a non US national must be physically present in the US on at least:</p> <ol style="list-style-type: none"> <li>1. 31 days during the current year, and</li> <li>2. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting: <ul style="list-style-type: none"> <li>• All the days you were present in the current year, and</li> <li>• 1/3 of the days you were present in the first year before the current year, and</li> <li>• 1/6 of the days you were present in the second year before the current year.]</li> </ul> </li> </ol> <p>b) a partnership or corporation organized in the U.S. or under laws of the U.S. or its State,</p> <p>c) a trust if (i) a U.S court would have authority to render orders or judgments concerning substantially all issues on the trust’s administration, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a U.S. citizen or resident.</p>