

INSTRUCTIONS

Entity Self Certification Form

Please read the instructions before completing the form

To help protect the integrity of tax systems, governments around the world have introduced new information gathering and reporting requirement for financial institutions. These are known as the Foreign Account Tax Compliance Act ("FATCA") and the Common Reporting Standard ("CRS").

Cim Global Business is required to collect certain information in order to determine where you are tax resident. If you are tax resident outside the country where your account is held, we may be obliged to share information on your account with the Mauritius Revenue Authority who may provide this information to other jurisdictions under applicable laws and treaties.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

Please complete all sections below as directed

As a financial institution, we are not allowed to give tax advice. Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.



SELF-CERTIFICATION FORM – ENTITY

PART I: General

Section 1: Account Holder Identification

Legal Name of Entity		
Country of incorporation		
Current Registered Address	House/Apt/Suite/Number/Street	
	City/Town	
	State/Province/County	
	Post Code/ Zip Code	
	Country	
Mailing Address (if different from above)	House/Apt/Suite/Number/Street	
	City/Town	
	State/Province/County	
	Post Code/ Zip Code	
	Country	



PART II: US FATCA

Section 2: U.S. PERSONS

Please tick and complete as appropriate.

- (a) The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____.
- (b) The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption:
_____.

Section 3: REGISTRATION DETAILS

3.1 If the entity is a **Financial Institution**, please tick one of the below categories, and provide the entity's *FATCA Global Intermediary Identification Number ("GIIN")* at 3.1.1.

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

3.1.1 Please provide your *GIIN*:

(if registration in progress indicate so)

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

- (a) The Entity is a Model 1 Financial Institution and has not yet obtained a GIIN but it intends to do so, if required
- (b) The Entity is a Sponsored Financial Institution by another entity which has a GIIN. Please provide the Sponsoring Entity's details below.

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

Relationship with Sponsoring Entity: _____

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

Trustee's Name: _____

Trustee's GIIN: _____

- (d) The Entity is a Excepted Foreign Financial Institution. Indicate exemption:

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

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



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

- (a) The Entity is an **Exempt Beneficial Owner**
- (b) The Entity is an Active Non-Financial Foreign Entity (including an Excepted NFFE).
- (c) The Entity is a Direct Reporting NFFE. Please provide details of the Entity's GIIN or the Sponsoring Entity's name and GIIN below.

Entity's GIIN : _____

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

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

If you have ticked 3.3(d) (Passive Non-Financial Foreign Entity), please indicate the full name of any Controlling Person(s):

Full Name of any Controlling Person(s)

Please complete Part IV below providing details of any ultimate Controlling Persons who are natural persons.



PART III: Common Reporting Standard

Section 4: Declaration of All Tax Residencies

Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated Tax Identification Number type and number). Please indicate not applicable if jurisdiction does not issue or you are unable to procure a Tax Identification Number or functional equivalent.

Country/countries of tax residency	Tax Identification Number type	Tax Identification Number (e.g. TIN)

If applicable, please specify the reason for non-availability of a tax reference number:

—

Section 5: CRS Classification

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

5.1 If the entity is a **Financial Institution**, please tick this box.

Specify the type of Financial Institution below:

Reporting Financial Institution under CRS.

OR

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

Governmental Entity

International Organisation

Central Bank

Broad Participation Retirement Fund

Narrow Participation Retirement Fund

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

Qualified Credit Card Issuer

Exempt Collective Investment Vehicle

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

Accounts

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

Specify the type provided in the domestic law: _____

Financial Institution resident in a Non-Participating Jurisdiction under CRS. Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

- (a) Investment Entity and managed by another Financial Institution

If you have ticked this box please indicate the name of the *Controlling Person(s)*.

Full Name of any Controlling Person(s) <i>(must not be left blank)</i>

Please also complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons.

- (b) Other Investment Entity
- (c) Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company.

5.2 If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box.

Specify the type of NFE below:

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.

Provide the name of the stock exchange where traded:

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:

- Governmental Entity, International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing
- Other Active Non-Financial Foreign Entity

5.3 If the entity is a *Passive Non-Financial Entity* please tick this box.

If you have ticked this box please indicate the name of the *Controlling Person(s)*.

Full Name of any Controlling Person(s) <i>(must not be left blank)</i>

Please complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons

Entity Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 calendarays where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete.

Where legally obliged to do so, I/We hereby consent to the recipient sharing my/our information with the relevant tax authorities and hereby waive any confidentiality clause which may be applicable under any law of any jurisdiction, which may obstruct disclosure of the requested information.

Authorised Signature: _____

Position/Title: _____

Date: (dd/mm/yyyy): _____

Authorised Signature: _____

Position/Title: _____

Date: (dd/mm/yyyy): _____

PART IV: Controlling Persons

(please complete for each Controlling Person)

Section 6 – Identification of a Controlling Person

6.1 Name of Controlling Person:

Family Name or Surname		
First or Given Name		
Middle Name (s)		
Current Residential Address	House/Apt/Suite/Number/Street	
	City/Town	
	State/Province/County	
	Post Code/ Zip Code	
	Country	
Mailing Address (if different from above)	House/Apt/Suite/Number/Street	
	City/Town	
	State/Province/County	
	Post Code/ Zip Code	
	Country	
Date of Birth (dd/mm/yyyy)		
Place of Birth		
Town or City of Birth		
Country of Birth		
Please enter the legal name of the <u>relevant</u> entity Account Holder(s) of which the individual is a Controlling Person	Legal name of Entity 1 : _____	
	Legal name of Entity 2 : _____	
	Legal name of Entity 3 : _____	

Section 7 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)

Please complete the following table indicating:

- (i) where the Controlling Person is tax resident;
- (ii) the Controlling Person’s TIN for each country indicated; and,
- (iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Section 8 “Type of Controlling Person”**.

If the Controlling Person is tax resident in more than three countries please use a separate sheet

	Country/countries of tax residency	Tax Identification Number type	Tax Identification Number (e.g. TIN)
1			
2			
3			

If applicable, please specify the reason for non-availability of a tax reference number:

Section 8 – Type of Controlling Person

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

Please provide the Controlling Person's Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
a. Controlling Person of a legal person – control by ownership			
b. Controlling Person of a legal person – control by other means			
c. Controlling Person of a legal person – senior managing official			
d. Controlling Person of a trust – settlor			
e. Controlling Person of a trust – trustee			
f. Controlling Person of a trust – protector			
g. Controlling Person of a trust – beneficiary			
h. Controlling Person of a trust – other			
i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent			
j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent			
k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent			
l. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent			
m. Controlling Person of a legal arrangement (non-trust) – other-equivalent			

Controlling Person Declaration and Undertakings

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 country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.

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

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

I undertake to advise the recipient within 30 calendar days of any change in circumstances which affects the tax residency status of the Entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 calendar days of such change in circumstances.

Signature: _____

Print name: _____

Date: _____

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

Capacity: _____