



TAX COMPLIANCE: INTERNATIONAL EXCHANGE OF INFORMATION AGREEMENTS
SELF-CERTIFICATION FORM GUIDANCE NOTES - ENTITIES

A. Please read this section before completing this form.

From 1 July 2014 financial institutions must ask customers to provide information about their (or the person who is the underlying account holder if you are signing the form on their behalf) tax residency when opening accounts

When opening new bank accounts or investing in financial products this means that we are required to ask you to state where the entity resides for tax purposes and to declare the status of the entity. This is called "self-certification". In some circumstances you may also be asked to complete a further form in relation to certain individuals - referred to under the tax rules as Controlling Persons.

We are required to also ask you to provide the country, or countries of tax residence for the entity and accompanying tax identification number(s) in those countries.

You may be asked to provide additional documents and/or information to evidence the declaration and statements made on this form

For Joint Accounts, each account holder must complete a separate form

Please note that HSBC does not provide tax advice to customers. So if you have any remaining questions about how to complete this form or about how to determine the entity's tax residency status you should contact your tax adviser or local tax authority.

B. Part 1 - Account Holder Identification

Line A Provide entity's full legal name.

Line B. This should be the country where the entity is incorporated or organised. For a trust, it should be the country where it is registered.

Line C. Insert full street address on the first line, and town/city/province/state on the 2nd line. Insert postal code/ZIP and country.

Line D. Only insert a mailing address if it is different from registered address.

C. Part 2 - Entity Type

Complete Parts 2A, 2B or 2C as appropriate.

Part 2 requires you to identify the status of the entity, based on a set of entity types. Definitions to help you determine the entity type are contained in the Appendix.

Part 2A

Tick the box if the entity is one of the following in Part 2A and complete relevant line/tick relevant boxes under the category of your selection.

If you tick (a) or (b), you should also answer the related question(s).

If you tick (c), please also tick the appropriate category (i-v) provided below (c).

Part 1 - Account Holder Identification

- A. Legal name of Entity PCC of St. XXXXXX
- B. Country of incorporation, organisation or registration of a trust UNITED KINGDOM
- C. Registered address
 Line 1 (e.g. Number and Street) 1 CHURCH LANE
 Line 2 (e.g. Town/City/Province/State) CHURCHINGTON, Lincs
 Postal Code/ZIP CH2 2UP
 Country UNITED KINGDOM
- D. Mailing address (if different from above)
 Line 1 (e.g. Number and Street) _____
 Line 2 (e.g. Town/City/Province/State) _____
 Postal Code/ZIP _____
 Country _____

Part 2 - Entity Type

Complete Parts 2A, 2B or 2C as appropriate.

Part 2A

If your entity is one of the following, please tick the appropriate category:

- (a) A corporation the stock of which is regularly traded on one or more established securities markets

If you tick (a), please provide the name of one stock exchange on which the corporation's stock is regularly traded

- (b) A corporation that is a member of the same affiliated group as the corporation in (a) above

If you tick (b), please provide the name of the corporation the stock of which is regularly traded.

And the name of the stock exchange on which the corporation's stock is regularly traded

(c) An Exempt Beneficial Owner

If you tick (c) please tick the appropriate category below:

- i. Governmental entity
- ii. International organisation
- iii. Central Bank
- iv. A Pension Fund of an Exempt Beneficial Owner
- v. An Investment Entity wholly owned by Exempt Beneficial Owners
- vi. A Retirement or Pension Fund

(d) Financial Institution

1. If you tick (d) and you are one of the following Non Reporting Financial Institution types, please tick the appropriate category below:

- i. Broad Participation Retirement Fund
- ii. Narrow Participation Retirement Fund
- iii. Financial Institution with a local client base
- iv. Local Credit Union
- v. Financial Institution with only Low-Value Accounts
- vi. Qualified Credit Card Issuer
- vii. Trustee-Documented Trust
- viii. Sponsored Investment Entity
- ix. Sponsored Closely Held Investment Vehicle
- x. Investment Advisor or Investment Manager
- xi. Collective investment vehicle
- xii. Other (Please state classification and provide appropriate additional information and documentation which confirms your organisation's classification under the Agreements.)

2. If you have ticked (d), please complete details (i) - (iv) below (as appropriate).

- i. Please provide the entity's Global Intermediary Identification Number ("GIIN")

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- ii. If you do not have a GIIN but you are sponsored by another entity which does, please provide your Sponsor's GIIN above and state your Sponsor's name here:

- iii. Please tick this box if you are acting as a Sponsor for any Sponsored Investment Entities or Sponsored Closely Held Investment Vehicles
- iv. If unable to provide a GIIN, please tick the reason why:
 - It is a Participating Financial Institution in a Partner Jurisdiction and has not yet obtained a GIIN
 - It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it
 - It is a Nonparticipating Financial Institution and does not have a GIIN

Part 2B

If your entity is not a Financial Institution, please confirm your entities status below:

Active NFFE Passive NFFE

If you tick "Passive NFFE" please also complete "Self Certification Form - Individuals" for each Controlling Person.

If there are no Controlling Persons for this Passive NFFE then please confirm by ticking this box:

Part 2C


If your classification does not appear in Parts 2A - 2B above, please tick this box and provide appropriate additional information and documentation which confirms your organisation's classification

Part 6 - Declaration and Signature

In this Part "you" refers to HSBC and "HSBC Group" means HSBC Holdings plc, and/or any of its affiliates, subsidiaries, associated entities and any of their branches and offices.

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with you setting out how you and the HSBC Group may use and share the information supplied by me to you.

I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained² and that those tax authorities may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.

 I undertake to advise you promptly if any certification on this form or any change in circumstances causes the information contained herein to become incorrect and to provide you with a suitably updated and completed Self Certification Form within 30 days of such change in circumstances

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.

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

Signature:

J. Bloggs

Print name:

JOHN BLOGGS

Date (dd/mm/yyyy):

20/11/2015

If you are signing this form on behalf of the Account Holder or a Controlling Person please indicate the capacity in which signed. If signing under a power of attorney, please also attach a copy of the power of attorney.

Capacity in which signed:

TREASURER

² Bermuda institutions (under a 'Model 2' Agreement) will be reporting to HMRC directly

Appendix - Definitions

The following definitions provide guidance on terms used in this form as used in the Agreements to Improve International Tax Compliance entered into between the UK, the Crown Dependencies and the British Overseas Territories ("the Agreements"). **If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority.**

"Account Holder"

The term "Account Holder" means the person listed or identified as the holder of a Financial Account. A person holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

With respect to a jointly held account, each joint holder is treated as an Account Holder.

"Entity"

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

"Specified Person"

The Agreements use the term "Specified Person" to define the Account Holder. The term "Specified Person" means a person (an individual or an entity) who is resident for tax purposes in a jurisdiction participating under the Agreements. The term is defined by reference to local laws in the participating jurisdiction as set out in the relevant Agreement and is particular to each country where the individual is resident.

"Controlling Persons"

"Controlling Persons" are the natural persons who exercise control over an entity. Where that entity is treated as a Passive Non - Financial Foreign Entity ("NFFE") then such persons are regarded as the Account Holder(s). "Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity.

For a trust, the Controlling Person may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or 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, such term means persons in equivalent or similar positions.

"Financial Institution"

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant Tax Regulations of Financial Account Information for further classification definitions that apply to Financial Institutions.

A trust will be an Investment Entity where (i) the trustee is a Financial Institution; (ii) the trustee (on behalf of the trust) engages a Financial Institution to manage the trust; or (iii) the trustee (on behalf of the trust) engages a Financial Institution to manage the Financial Assets of the trust.

"Not for Profit Organisations"

These are defined by reference to local law enacting the Agreements in each participating jurisdiction. Under the Agreements these organisations are not treated as Financial Institutions. While not specifically classified as Active NFFEs such organisations may qualify for this status if the conditions set out below for "Active NFFE" are met. Where a Not for Profit Organisation is classified as a Passive NFFE then the Controlling Persons of the entity are not required to be reported.

"NFFE"

An NFFE is any Entity that is not a Financial Institution.

"Passive NFFE"

For the purpose of The Agreements a Passive NFFE is any NFFE that is not an "Active NFFE"

"Active NFFE"

1. Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent 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;
2. 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;
3. The NFFE is a government, an International Organisation, a Central Bank, or an entity wholly owned by one or more of the foregoing;
4. 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. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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;
5. 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;
6. 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;
7. 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.

"Financial Account"

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

"GIIN"

This stands for a Global Intermediary Identification Number. Financial Institutions can obtain a GIIN from the United States' Internal Revenue Service (IRS) under the FATCA provisions.

"Related Entity"

An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

"Retirement/Pension Funds"

A Retirement or Pension Fund is an Exempt Beneficial Owner for these purposes if it meets the relevant criteria set out in Annexes II and III of the Agreements.

