

## Self-Certification for Entities

For the purposes of FATCA and the UK Intergovernmental Agreements (IGAs)

Please refer to the explanatory notes/instructions found at [www.brooksmacdonald.com/fatca](http://www.brooksmacdonald.com/fatca) and/or contact your tax adviser to help you complete this form.

### 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

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

Country/Countries of tax residency	Tax Identification Number
UNITED KINGDOM	(please see attached covering letter)

### Section C: Entity classification

The 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), in which case only complete Section C.2 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 above please complete Section D 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' (eg UK registered charity)
- iii) the Entity has applied, or is going to apply, for a GIIN (but has not yet received it)
- iv) the Entity is an 'Exempt Beneficial Owner' (eg international organisations)
- v) the Entity is a 'Non-Participating FI'
- vi) other reason (please specify)

If you have completed Section C 1(b)(i) and indicated that the Entity is an Owner-Documented FI please proceed to Section D, if applicable, and then proceed to section F and then proceed to the Annex on page 5.

If you have completed Section C 1(b)(ii-vi), please complete Section D if applicable and then proceed to Section F

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

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

Please confirm the status of the Entity according to UK regulations by ticking one of the boxes below.

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

- Active NFFE - please complete Section D if applicable and then proceed to Section F
- Passive NFFE - please complete Section D if applicable and then proceed to Section E
- Direct Reporting NFFE - please provide the NFFE's GIIN and complete Section D if applicable and then proceed to Section F
- Sponsored Direct Reporting NFFE - please provide the GIIN of the NFFE's Sponsoring Entity and complete Section D if applicable and then proceed to Section F

GIIN: 

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**Section D: Entity classification for the purposes of the IGAs between the UK, Jersey, Guernsey, Isle of Man and Gibraltar**

Please complete this section **only** if you have indicated the Entity's residence to be in Jersey, Guernsey, Isle of Man or Gibraltar. If you are unsure of the status of the Entity, please contact your tax adviser.

- Reporting Financial Institution – if you tick this box, please proceed to Section F
- Non Reporting Financial Institution (eg credit union) – if you tick this box, please proceed to Section F
- Exempt Beneficial Owner (eg international organisations) – if you tick this box, please proceed to Section F
- Active NFFE (eg registered charity) – if you tick this box, please proceed to Section F
- Passive NFFE – if you tick this box, please proceed to Section E

**Section E: 'Passive NFFE' Controlling Persons Self-Declaration of Residency**

If you have indicated that the Entity is a Passive NFFE in Section D above and the Entity is a non-financial charity or non-profit making organisation you do not need to complete this Section and can proceed to Section F

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 ie a natural person who owns or controls more than 25% of the shares or voting rights in the Entity.

Name	Country of Tax Residency <i>(Do not abbreviate)</i>	Address	Tax Identification number	Country of birth	Date of birth
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					/ /
					/ /
					/ /

Please attach additional sheets if necessary.

Section F: Declarations

- 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/representative

Signature:  Date:

Full name:

Director/representative

Signature:  Date:

Full name:

Director/representative

Signature:  Date:

Full name:

Director/representative

Signature:  Date:

Full name:

# Annex

Please only complete if you are an Owner-Documented FI

## Owner-Documented FIs 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 ie 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 (ie 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 refer to your contact your tax adviser for instruction.

### Section B: Entity 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.

**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 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? <i>Please tick the relevant box</i>	Country of Tax Residency <i>(Do not abbreviate)</i>	Address	Tax Identification number	Country of birth/ Country of organisation	Date of birth
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	Individual <input type="checkbox"/>					/ /
	Entity <input type="checkbox"/>					/ /
	Individual <input type="checkbox"/>					/ /
	Entity <input type="checkbox"/>					/ /
	Individual <input type="checkbox"/>					/ /
	Entity <input type="checkbox"/>					/ /

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

Director/representative

Signature:  Date:  /  /

Full name:

Director/representative

Signature:  Date:  /  /

Full name:

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Full name:

Director/representative

Signature:  Date:  /  /

Full name:

