Tax Compliance – Automatic Exchange of Information (AEOI) agreement.

Entity self-certification form instructions

International Tax regulations require¹ the collection and reporting of certain information about each account holder’s tax residency status.

These explanatory notes are to assist you in the completion of these forms and not intended to provide tax advice.

Barclays Bank UK PLC is not authorised or regulated to provide tax advice therefore if you have any questions about how to complete this form you may wish to contact your tax advisor or local tax authority for advice.

Barclays Bank UK PLC cannot accept a form if we have reason to believe or have actual knowledge that the information provided in the form is invalid or incorrect.

It is the responsibility of the person completing the form to ensure that the information provided is complete and valid and, additionally, to provide Barclays Bank UK PLC with any additional documentation, information or replacement forms when requested or required.

You may provide this Self-Certification if:

- you are the Beneficial Owner of the assets held in the account to which this form refers; or
- if you are authorised to complete the form on behalf of the Beneficial Owner.

Should you have multiple residencies, please make sure you provide the relevant information for each one, using additional pages if required.

If the entity has US tax residency, you should provide a completed, signed and dated IRS form W-9 in addition to this Self-Certification form.
## Part I – Entity/Organisation Details

<table>
<thead>
<tr>
<th>(a) Legal name of entity or organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(Mandatory)</em> Please enter registered name of the entity or organisation that is the account holder. The account holder is entitled to the income for tax purposes that is paid into the account 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(b) Country of incorporation or organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(Mandatory)</em> If the entity is a corporation, enter the country (and the province, state or other sub-national division where relevant under national law) of incorporation. If it is another type of entity, enter the country (and province, state or other sub-national entity where relevant) under whose laws it is created, organised or governed. If you are a branch, this will be where your principal place of business is.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(c)-(h) Permanent residence address (registered address) <em>More detail required</em></th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(Mandatory)</em> This address will be viewed by Barclays as the tax resident address of the Beneficial Owner unless another address can be substantiated.</td>
</tr>
<tr>
<td>P.O. Boxes and “in care of addresses” will not be viewed as a permanent residence address.</td>
</tr>
<tr>
<td>P.O. Boxes may only be acceptable in very limited circumstances; for example, but not restricted to, countries in which Postal Box Addresses are common practice. If you intend to use such an address you should be prepared to provide supporting documentation.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(i) – (n) Mailing Address (If different from above)</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(Optional)</em> This is the address to which correspondence should be sent if different from that of the permanent residency.</td>
</tr>
</tbody>
</table>

## Part II – Entity Certification

Please note it is mandatory to complete either Section A or Section B.

### Section A – For a Financial Institution (FI) to complete

Under both FATCA and CRS, the term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

If your organisation is a FI, please complete 1 (a) or (b) below as appropriate:

* *(If applicable only)* Under FATCA, if your organisation is a classed as a Financial Institution (FI), the assumption will be that an FI will register with the IRS and obtain a GIIN unless it is able to certify that it is exempted from the Foreign Financial Institution (FFI) category. A GIIN is the identification number used to
identify the FFI for FATCA registration purposes and U.S. information reporting purposes.

Barclays Bank UK PLC is required to verify that the entity name and the GIIN match the IRS database once it is received.

If your status requires you to have a GIIN you must provide one. Failure to provide this in a timely manner may result in you being classified as a reportable entity and, where there is US income, in some circumstances there may be withholding applied to any payments.

(i) An investment Entity located in a jurisdiction that is not participating in the Common Reporting Standard (CRS) and managed by another Financial Institution. If you have ticked this box please complete Part III and the details for each Controlling Person in Section C

"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"

The term “Investment Entity located in a jurisdiction that is not participating in the Common Reporting Standard (CRS) and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

"Investment Entity managed by another Financial Institution"

"An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

(ii) Other Investment Entity

Tick if the Entity is an Investment Entity but (1) (a) (i) does not apply.

(b) Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company

Tick if the Entity is a Financial Institution as defined by any of the options provided. Further details of the definitions are available in the Glossary at the end of this document.

(2) (a) Sponsored Financial Institution, where sponsoring entity is also carrying out CRS due diligence

If you are sponsored by another entity which is carrying out your due diligence for US FATCA and as a third party service provider under the CRS, please tick the box and provide their name in the space provided. Your organisation should have been issued its own Global Intermediary Identification Number (GIIN).
(3) (a) Please provide, if held, your organisation’s Global Intermediary Identification Number (GIIN) below:

Insert GIIN provided by IRS. If you are a Sponsored Entity your organisation should now have been issued with its own GIIN.

<table>
<thead>
<tr>
<th>(3) (b) If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. It is a Financial Institution that has applied for but not yet obtained a GIIN</td>
</tr>
<tr>
<td>ii. It is a Financial Institution that has not yet applied for a GIIN</td>
</tr>
<tr>
<td>iii. It is an Exempt Beneficial Owner (e.g. a Central Bank)</td>
</tr>
<tr>
<td>iv. It is a Certified Deemed Compliant Financial Institution (e.g. a registered charity)</td>
</tr>
<tr>
<td>v. It is an Owner Documented Financial Institution</td>
</tr>
<tr>
<td>vi. It is a Non-Participating Financial Institution</td>
</tr>
<tr>
<td>vii. Other (please state):</td>
</tr>
</tbody>
</table>

(i) It is a Financial Institution that has applied for but not yet obtained a GIIN

If your Financial Institution is in the process of obtaining a GIIN but has been unable to complete the process prior to completing this form please tick this option.
Please note if you have ticked this box you must provide us with your GIIN once you receive it.

(ii)

If your Financial Institution intends to obtain a GIIN but has been unable to complete the process prior to completing this form please tick this option.
Please note if you have ticked this box you must provide us with your GIIN once you receive it.

(iii)

Exempt Beneficial Owner:
The term “Exempt Beneficial Owner” includes:
(a) a Governmental Entity;
(b) an International Organisation
(c) a Central Bank; or
(d) An approved entity that is exempt under the local legislation.

(iv) It is a Certified Deemed Compliant Financial Institution (e.g. a registered charity):

(v) Non-participating Foreign Financial Institution means a Financial Institution that has not agreed to comply with the due diligence requirements of FATCA and as a result has not registered on the IRS portal. Under US FATCA a NPFFI will be reported and any US source FDAP income will be subject to 30% withholding.

An FI within a CRS participating jurisdiction/IGA jurisdiction should not be an NPFFI as compliance is required under local law.

(vi) Other:
If the reason is not covered by the options above but is valid under local legislation, please put the
## Section B – For a Non-Financial Entities (NFE) to complete

### Organisations not classed as a Financial Institution are outlined below

#### Active NFE

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- Holding company’s that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

1. **a)** less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
2. **b)** the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
3. **c)** the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
4. **d)** substantially all of the activities of the NFE 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 Entity does not qualify for this status if the Entity 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;
5. **e)** the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
6. **f)** the NFE 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. **g)** the NFE 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
8. **h)** the NFE meets all of the following requirements (a "non-profit NFE"):
   - **i)** it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation.
operated exclusively for the promotion of social welfare;

ii) it is exempt from income tax in its jurisdiction of residence;

iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

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

Provide name of the established securities market where entity is listed. E.g. London Stock Exchange. If you have a Related Entity that is regularly traded then you should put the name of the market where the Related Entity is traded and insert their name in the box on the form.

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

If you are not regularly traded on a market in your own right but have a Related Entity that is, provide name of Related Entity in this box on the form.

Active NFE – a Government Entity or Central Bank
Tick if your Entity is a Government Entity or Central Bank as defined under local legislation.

Active NFE – an International Organisation
Tick if the Entity is classed as an International Organisation as defined under local legislation.

Active NFE – other (Please refer to guidance for further details)

See definition of Active NFE above and tick if your organisation is an Active NFE but not covered by the options above.

If you are a Start-up company formed in the past 24 months, please provide your date of incorporation.

Insert date of entity’s incorporation in the format DD/MM/YYYY

Passive NFE

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

Under FATCA a “Passive NFE” means any NFE that is not an Active NFE.
Section C – Controlling Persons

Controlling Persons

Controlling person - An Entity is controlled by the persons or entities who hold at least 10% of the voting shares in the Entity or who are known to exercise significant influence over the policy, business and strategy of the Entity. (Please see below for definition of ‘Control’)

“Controlling Persons” are the natural person(s) who exercise control over an entity. 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. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are 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). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 10%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official. Therefore the details of the senior managing official should be provided.
## Capacity/ Position

Please ensure that the capacity/position is selected from the following list:

| An entity or other legal person – control by ownership | a trust – other |
| An entity or other legal person – control by other means | a legal arrangement (non-trust) – settlor-equivalent |
| An entity or other legal person – senior managing official | a legal arrangement (non-trust) – trustee-equivalent |
| a trust - settlor | a legal arrangement (non-trust) – protector-equivalent |
| a trust – trustee | a legal arrangement (non-trust) – beneficiary-equivalent |
| a trust – protector | a legal arrangement (non-trust) – other-equivalent |
| a trust – beneficiary | |

<table>
<thead>
<tr>
<th><strong>Surname</strong></th>
<th>Enter the controlling person’s surname.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title</strong></td>
<td>Enter the controlling person’s title.</td>
</tr>
<tr>
<td><strong>First Name</strong></td>
<td>Enter the controlling person’s first name.</td>
</tr>
<tr>
<td><strong>Middle Name(s)</strong></td>
<td>Enter any middle names the controlling person’s has.</td>
</tr>
<tr>
<td><strong>Date of Birth</strong></td>
<td>Enter the controlling persons date of birth under the format DD / MM / YYYY</td>
</tr>
<tr>
<td><strong>Place of Birth (City/Town)</strong></td>
<td>Enter the city or town where the controlling person was born.</td>
</tr>
<tr>
<td><strong>Country of Birth</strong></td>
<td>Enter the country where the controlling person was born.</td>
</tr>
</tbody>
</table>
### Permanent Residential Address:

| Building identifier (House name or Number) | The permanent residential address is the address in the country where the Controlling Person normally resides. |
| Street: | The address must accurately indicate the permanent residence of the controlling person in the manner used in their jurisdiction. |
| City/Town: | |
| Postal Code: | |
| City: | |
| Country: | |

---

### Tax Identification Details

- **Please supply a TIN (Tax Identification Number) or functional equivalent** if the country in which the controlling person(s) are tax resident issues such identifiers. If no TIN is available or has not yet been issued, please provide an explanation for this in the relevant box below.

- The TIN is a combination of letters and/or numbers assigned to the individual by their country of residence (or its tax authorities) to identify the individual in the course of collecting taxes.

- In some countries this may be a number that is specifically referred to as a TIN while other countries may use other numbers (e.g.: Unique Tax Reference number, National Insurance Number or Social Security Number) to identify their residents for tax purposes.

### Account Holder:

| Country: | (Mandatory) Enter the TIN (Tax Identification Number) of the controlling person's tax residency alongside the corresponding country of residency. You only need to provide one TIN number for each country. |
| Tax Identification Number (TIN) or tick the box if TIN is unavailable: | Please complete this section for each country where the controlling person is tax resident. |
| | You can enter up to 4 TIN/ countries. If they are tax resident in more than four countries, please continue on a separate sheet of paper. |
| | When indicating a country of residency for which the TIN is not available, please tick the corresponding box and complete the next field for explanation. |

**If no TIN available? Please provide explanation below:**

| (mandatory if no TIN) When you are unable to provide a TIN, you must explain the reason why. |
| (e.g. when you have not been issued a TIN, or the jurisdiction does not issue one). |

**If you have more than one country of residence & TIN (or functional equivalent), please provide them all.**

---

*Please complete the controlling Person details for each Controlling Person, if there are more than three Controlling Person’s, please continue on a separate sheet.*
**Part III – Tax Residency**

I hereby certify that the entity or organisation identified above is a resident of:

<table>
<thead>
<tr>
<th><strong>(Mandatory)</strong> Enter the country where the entity or organisation is resident for tax purposes.</th>
</tr>
</thead>
</table>

If the organisation is not a Specified Person in the country stated above, please tick box and detail reason in the space provided below

<table>
<thead>
<tr>
<th><strong>(If applicable only)</strong> The definition of a Specified Person will vary from US FATCA (including Inter Governmental Agreements) and the Common Reporting Standard (CRS):</th>
</tr>
</thead>
</table>

**U.S FATCA:**
The term “Specified U.S. Person” means a U.S. Person, other than:

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

(ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);

(iii) the United States or any wholly owned agency or instrumentality thereof;

(iv) 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;

(v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;

(vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;

(vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;

(viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);

(ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;

(x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;

(xi) 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; or

(xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

**CRS Specified Person (as referred to as a Reportable Person)**
The term “Reportable Person” means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organization; (v) a Central Bank; or (vi) a Financial Institution.

Add the entity or organisation’s Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is:

(Mandatory) It is mandatory to supply a Tax Identification Number (TIN) or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation in the box provided.

Enter the entity or organisation’s TIN if the entity’s country of residence for tax purposes has issued you with a TIN. The TIN is the combination of letters and/or numbers assigned to the entity or organisation by its country of residence (or its tax authorities) to identify the entity for tax purposes.

In some countries this may be a number that is specifically referred to as a TIN while other countries may use other identifiers (this is usually the reference you would use for your tax returns) to identify their residents for tax purposes. If the entity does not have a TIN and its country issues TINs upon request then you cannot complete the form until you have obtained such TIN. More information on acceptable TIN numbers is available in the guidance notes.

If no TIN available? Please provide an explanation below:

(mandatory if no TIN) When you are unable to provide a TIN, you must explain the reason why.
(i.e. when you have not been issued a TIN, i.e. the jurisdiction does not issue such ID),

If the entity or organisation is tax resident in more than one jurisdiction please complete the following section as appropriate.

(If applicable only) Please provide the details per above if the entity or organisation is tax resident in more than one jurisdiction. Parent entities are not required to provide details of branch residences as these will complete their own form. A branch that is the sole holder of an account is not required to provide details of other branches of the parent entity. Please continue on an additional page if required.

If no TIN available? Please provide explanation below:

(mandatory if no TIN) When you are unable to provide a TIN for a given jurisdiction, you must explain the reason why. (i.e. when you have not been issued a TIN, i.e. the jurisdiction does not issue such ID),

Page 11 of 13
Part IV – Declaration and Signature

If you have signed this on behalf of the account holder please indicate the capacity in which you have acted and provide your name and address here

<table>
<thead>
<tr>
<th>Sign Here</th>
<th>Insert signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print name</td>
<td>Print full name in block capitals</td>
</tr>
<tr>
<td>Capacity</td>
<td>Insert the capacity that permits you to sign on behalf of the account holder.</td>
</tr>
<tr>
<td>Date</td>
<td>Insert Date in format DD/MM/YYYY</td>
</tr>
</tbody>
</table>

1 The term ‘tax regulations’ refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

Definitions:

“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. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) 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.

“FATCA”

FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

“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 domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Participating Jurisdiction”

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and that is identified in a published list.
“Reportable Jurisdiction”

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

“ Resident for tax purposes”

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the following website: [OECD AEOI Portal]. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

“Specified Insurance Company”

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.

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.