

Instructions for completion

We are obliged under the various Regulations, Guidance Notes, intergovernmental agreements ("IGAs") and the Multilateral Competent Authority Agreement in relation to the Common Reporting Standard ("CRS") entered into by the Isle of Man in relation to the automatic exchange of information for tax matters (collectively "the Information Exchange Arrangements"), to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Information Exchange Agreement.

If any of the information below regarding your tax residence or your classification in respect of the relevant Information Exchange Agreement changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

SECTION 1: ACCOUNT HOLDER IDENTIFICATION Please write in BLOCK CAPITALS and tick where necessary.

Account Holder Name		
Date of Incorporation/Organisation dd / mm / yyyy	Country	
Registered Address Number & Street	City/Town	
State/Province/County	Postal Code	Country
Mailing Address (if different from above)		City/Town
State/Province/County	Postal Code	Country

SECTION 2: U.S. OR UNITED KINGDOM 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 exemption¹

(c) The entity is a **Specified United Kingdom Person** and the entity's United Kingdom identifying tax number is as follows:

(d) The entity is a United Kingdom Person that is not a Specified United Kingdom Person. Indicate exemption²

¹ Under the U.S. IGA and in the U.S. Internal Revenue Code, Specified U.S. Person does not include: An organisation exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); 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; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

² Under the U.K. IGA, Specified U.K. Person does not include: A corporation the stock of which is regularly traded on one or more established securities markets or a member of the same EAG; A depository institution; A broker or dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United Kingdom, or a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V.

SECTION 3: DECLARATION OF TAX RESIDENCY (OTHER THAN U.S. OR U.K.) Complete if you have non-U.S. or non-U.K. 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 reference number type and number).

COUNTRY/COUNTRIES OF TAX RESIDENCY	TAX REFERENCE NUMBER TYPE	TAX REFERENCE NUMBER

SECTION 4: ENTITY FATCA CLASSIFICATION

Complete Section 4 and proceed to Section 5: Declaration and Undertakings.

4.1 If you are a **Registered Financial Institution**, please tick one of the below categories, and provide your FATCA GIIN at 4.1.1.

- (a) Isle of Man or IGA Partner Jurisdiction Financial Institution
- (b) Registered Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution

4.1.1 Please provide your Global Intermediary Identification number (GIIN):

4.2 If you have classified yourself as a Registered Financial Institution for the purpose of UK reporting only using the 'managed by' definition within the UK IGA, please enter your classification using the definitions available under the CRS:

4.3 If you are 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 intends to do so, if required.
- (b) The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

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

Trustee's Name	Trustee's GIIN
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- (d) 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

- (e) The Entity is an Excepted Foreign Financial Institution. Indicate exemption
- (f) The Entity is a Non-Participating Foreign Financial Institution
- (g) The Entity is a U.S. Financial Institution or a U.S. Territory Financial Institution
- (h) The Entity is an Owner Documented Foreign Financial Institution
- (i) The Entity is an excepted inter-affiliate FFI

SECTION 4: ENTITY FATCA CLASSIFICATION (Continued)

4.4 If you are not a Foreign Financial Institution, please confirm the Entity's FATCA status below:

- (a) The Entity is an **Exempt Beneficial Owner**. Indicate status
- (b) The Entity is a Non financial group entity
- (c) The Entity is an excepted non-financial start up company
- (d) The Entity is an excepted non-financial entity in liquidation or bankruptcy
- (e) The Entity is 501(c) organisation
- (f) The Entity is a non profit organisation
- (g) The Entity is an excepted territory NFFE or NFFE affiliate of a publicly traded corporation
- (h) The Entity is a publicly traded NFFE or NFFE affiliate of a publicly traded corporation
- (i) The Entity is a direct reporting NFFE
- (j) The Entity is a Sponsored direct reporting NFFE. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name

Sponsoring Entity's GIIN

- (k) The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)
- (l) The Entity is a **Passive Non-Financial Foreign Entity** (please complete table below providing details of any **Controlling Persons**³)

FULL NAME	DATE OF BIRTH	FULL RESIDENCE ADDRESS	DETAILS OF CONTROLLING PERSON'S BENEFICIAL INTEREST*	COUNTRY(IES) OF TAX RESIDENCE	TAX REFERENCE TYPE & NUMBER (NATIONAL INSURANCE NUMBER FOR UK RESIDENTS)
	dd / mm / yyyy				
	dd / mm / yyyy				
	dd / mm / yyyy				

*Natural persons that are Controlling Persons should also complete the Individual Self-Certification

³ Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

SECTION 5: DECLARATION OF UNDERTAKINGS

I/We declare (as an authorised signatory of the Entity) that I am aware of the definition and requirements of the chosen Entity FATCA classification and that it accurately reflects the nature of the Entity. I/We further 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 days 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 this information with the relevant tax information authorities.

Authorised Signature

Authorised Signature

Position/Title

Position/Title

Date dd / mm / yyyy

Date dd / mm / yyyy