

# Entity self-certification

## Please Note

For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

All organisations completing this self-certification should complete Parts 1-3, 8 and 10. In addition, depending on your organisation's response to Parts 3 and 8, additional sections must be completed (these are flagged with 'go to X' after relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing Part 10.

## Part 1 - Organisation Information

**Name of Organisation** (see supporting notes section 1 for disregarded entities)

**Jurisdiction of incorporation/organisation**

### Registered / Permanent address

Street: \_\_\_\_\_

City: \_\_\_\_\_ Post Code: \_\_\_\_\_ Country: \_\_\_\_\_

### Mailing address (if different to permanent address)

Street: \_\_\_\_\_

City: \_\_\_\_\_ Post Code: \_\_\_\_\_ Country: \_\_\_\_\_

Is the organisation a disregarded entity or branch in a different jurisdiction from where it is headquartered?  Yes  No

If yes, please confirm the jurisdiction that the disregarded entity or branch is physically located in \_\_\_\_\_

## Part 2 - Tax Residency

Please specify the jurisdiction in which your organisation is resident for tax purposes. If you are applying tax residency tie-breaker clause under an applicable tax treaty then please enter your primary residence jurisdiction only.

Jurisdiction : \_\_\_\_\_ TIN: \_\_\_\_\_ or TIN unavailable\*

Jurisdiction : \_\_\_\_\_ TIN: \_\_\_\_\_ or TIN unavailable\*

\* Please specify the reason for non-availability of TIN \_\_\_\_\_

When completing Part 2 of this form, you are confirming that if any country listed in Part 1 of this form is not specified in Part 2 as a Tax Residency, it is because the unspecified country(s) is not relevant for the determination of tax residence due to applicable tax residency local laws or treaties or other reason. If other reason, please specify: \_\_\_\_\_

## Part 3 - FATCA Status

Please provide your organisation's FATCA status regardless of the Specified Person status noted above:

### For US Persons only (Please ensure you also provide a Form W-9):

- US financial institution (go to Part 8)
- US active / excepted nonfinancial entity (go to Part 8)
- US passive nonfinancial entity (go to Part 8)

### For non-US Persons:

- Nonparticipating FFI (go to Part 8)
- Participating FFI (go to Part 4)
- Reporting Model 1 FFI (go to Part 4)
- Reporting Model 2 FFI (go to Part 4)
- Registered deemed-compliant FFI (go to Part 4)
- Sponsored FFI (go to Part 5)
- Certified deemed-compliant nonregistering local bank (go to Part 8)
- Certified deemed-compliant FFI with only low-value accounts (go to Part 8)
- Certified deemed-compliant sponsored, closely held investment vehicle (go to Part 5)
- Certified deemed-compliant limited life debt investment entity (go to Part 8)
- Certain investment entities that do not maintain financial accounts (go to Part 8)
- Owner-documented FFI (go to Part 8 and complete Appendix 2)
- Restricted distributor (go to Part 8)
- Nonreporting IGA FFI (go to Part 5)
- Foreign Government, government of a US possession, or foreign central bank of issue (go to Part 8)
- International organisation (go to Part 8)
- Exempt retirement plans (go to Part 8)
- Entity wholly owned by exempt beneficial owners (go to Part 8 and complete Appendix 2)
- Territory financial institution (go to Part 8)
- Excepted nonfinancial group entity (go to Part 8)
- Excepted nonfinancial start-up company (go to Part 6)
- Excepted nonfinancial entity in liquidation or bankruptcy (go to Part 6)
- 501(c) organisation (go to Part 6)
- Nonprofit organisation (go to Part 8)
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation (go to Part 6)
- Excepted territory NFFE (go to Part 8)
- Active NFFE (go to Part 8)
- Passive NFFE (go to Part 7)
- Excepted inter-affiliate FFI (go to Part 8)
- Direct reporting NFFE (go to Part 4)
- Sponsored direct reporting NFFE (go to Part 5)

## Part 4 - Global Intermediary Identification Number (GIIN)

Please provide your organisation's GIIN number, or the reason for no GIIN being available, below.

Reason for no GIIN: \_\_\_\_\_

**Note:** If you are a collective investment vehicle or similar organisation please specify if the GIIN provided above is for 'Umbrella' or 'Sub fund' level:

- Umbrella fund  
 Sub fund

(go to Part 8)

## Part 5 - Sponsored Entities and Nonreporting IGA FFIs

Please provide your organisation's GIIN number below.

If the organisation does not have a GIIN, please indicate why below:

- The organisation named in Part 1 meets the requirements to be considered a Nonreporting FFI and is not required to obtain a GIIN pursuant to an applicable IGA between the United States and the following IGA country: \_\_\_\_\_
- Type of Nonreporting IGA FFI:
- The organisation is a Trustee Documented Trust. Please provide the GIIN of the trustee: \_\_\_\_\_
- The organisation is a Sponsored Entity
- The organisation is a Nonreporting IGA FFI other than a Trustee Documented Trust or Sponsored Entity:  
(please specify type of Nonreporting IGA FFI): \_\_\_\_\_
- The organisation named in Part 1 meets the requirements to be considered a Certified deemed-compliant sponsored, closely held investment vehicle pursuant to the Treasury regulations. Please provide the GIIN of the sponsoring entity:  
\_\_\_\_\_
- Other reason (please specify) \_\_\_\_\_

If the organisation is a Sponsored Entity or Trustee Documented Trust please provide the name of the sponsoring entity or reporting trustee of Trustee Documented Trust below:

Name of sponsoring entity or reporting trustee of Trustee Documented Trust:  
\_\_\_\_\_

(go to Part 8)

## Part 6 - Excepted NFFEs

Please tick the appropriate box for the relevant type of Excepted NFFE and complete the required information:

- For an excepted nonfinancial start-up company please provide the date of formation: \_\_\_\_\_ (dd/mm/yyyy)
- For an excepted nonfinancial entity in liquidation or bankruptcy please provide the date that the organisation filed a plan for liquidation/reorganisation or bankruptcy: \_\_\_\_\_ (dd/mm/yyyy)
- For a 501(c) organisation, please provide the date of the currently effective 501(c) organisation determination letter from the IRS: \_\_\_\_\_ (dd/mm/yyyy). **Alternatively**, if the organisation has provided UBS with a copy of an opinion from US counsel certifying that the payee is a section 501(c) organisation, please tick here.
- For a publicly traded NFFE or a NFFE affiliate of a publicly traded corporation, please provide the following information:
- i) Name of one securities exchange upon which the stock is regularly traded: \_\_\_\_\_
- ii) The name of the publicly traded corporation whose stock is regularly traded on the above securities exchange:  
\_\_\_\_\_

(go to Part 8)

## Part 7 - Identification of US Controlling Persons

If the FATCA classification of your organisation is a Passive NFFE (in general, an organisation that is professionally managed will not meet the definition of a Passive NFFE - please see supporting notes section 2.8 for further information), please confirm you have disclosed all required US Controlling Persons/Substantial US Owners by entering the total number of identified US Controlling Persons/Substantial US Owners below and completing Appendix 1 for each US Controlling Person/Substantial US Owner.

Total number of US Controlling Persons/Substantial US Owners identified: \_\_\_\_\_

(go to Part 8)

## Part 8 - AEI Classification

Please provide your organisation's AEI status, regardless of whether you are located in a Participating Jurisdiction:

- Financial Institution (of any type other than a Professionally Managed Investment Entity resident in a non-participating jurisdiction) (Go to Part 10)
- Financial Institution - Professionally Managed Investment Entity resident in a non-participating jurisdiction (go to Part 9)
- Active NFE - Regularly traded corporation or related entity of such entity, a Government Entity, an International Organisation, or a Central Bank (Go to Part 10)
- Active NFE - Other than above (Go to Part 10)
- Passive NFE (Go to Part 9)

The client confirms that, to the extent applicable to the entity under AEI, it meets and will continue to meet its reporting obligations to the local tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

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## Part 9 - Identification of AEI Controlling Persons

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In Part 8 you certified your organisation is a Passive NFE or is a Professionally Managed Investment Entity resident in a non-participating jurisdiction. Please confirm you have disclosed all required Controlling Persons by entering the total number of identified Controlling Persons below and completing Appendix 1 for each Controlling Person.

Total number of Controlling Persons: \_\_\_\_\_

**(go to Part 10)**

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## Part 10 - Certification

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We confirm that the organisation identified in Part 1 meets the criteria relevant to the FATCA category selected above and, if the organisation is a NFFE, it is not acting as an agent / custodian / nominee / signatory / investment advisor / intermediary for the benefit of another person.

We confirm that, to the extent applicable to the entity under FATCA and AEI, the organisation identified in Part 1 meets and will continue to meet its reporting obligations to the relevant tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

We certify that we have examined the information on this form and to the best of our knowledge and belief it is true, correct, and complete.

We agree to inform you within 30 days if any change in circumstances renders this certification incorrect.

We certify that the individual signing this form has the capacity to sign for the organisation identified in Part 1 of this form and, where any information relates to such organisation's clients, controlling persons or third parties, the clients, controlling persons or third parties have given any required consent to allow the processing and disclosure of such information as set out in this form.

We acknowledge and agree that for the purpose of any Automatic Exchange of Information (AEOI) and FATCA:

(a) the information contained in this form (including the appendices); and

(b) any information regarding our Account(s) (including the account balance or value, the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the Account(s)); is collected using the "wider approach" under AEOI, and may be kept by the contracting UBS entity ("UBS") or any UBS Affiliate and such information may be reported by UBS (whether by itself or through any UBS Affiliate) under its obligations as a reporting financial institution (under applicable FATCA or AEOI laws and regulations) to the relevant tax authorities and disclosed to UBS Affiliates or third party service providers to perform services for UBS and for the purposes stated above. These tax authorities may exchange such information with the tax authorities of the jurisdiction(s) which are listed as our tax residence(s) in this form if the respective tax authorities have entered into an agreement to exchange financial account information. A list of such agreements to exchange financial account information may be found on the UBS FATCA and AEOI Tax Regulatory Compliance webpage ([www.ubs.com/aei](http://www.ubs.com/aei)).

For the purposes of this form, "UBS Affiliates" means any entity (i) that controls UBS; (ii) that is controlled by UBS; or (iii) that is controlled by an entity that also controls UBS, where "control" includes direct or indirect control and means possession of the power to direct or cause the direction of the management or policies of an entity, whether through the ownership of voting securities, by contract or otherwise.

Our consent to the collection of data using the "wider approach" under AEOI, the transfer of that data by UBS and its affiliates and (where required) to the reporting of the data under FATCA and/or AEOI to the relevant tax authorities is in addition to and does not restrict the scope of any other consent we may have otherwise provided under our account agreement with UBS. No other agreement with UBS, whether dated on, before or after this consent, may revoke or limit the effect of this consent.

### Sign Here

\_\_\_\_\_  
Signature of individual authorised to sign for the organisation

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

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# Appendix 1

## (To be filled for each US Controlling Persons and AEI Controlling Persons)

Name of Organisation: \_\_\_\_\_  
 Type of Organisation:  Legal Person  Trust  Legal arrangement (non-trust)

Type of Controlling Person:

For Legal Persons:

- Controlling Person by ownership
- Controlling Person by other means
- Senior managing official

For Trusts and Legal arrangements:

- Settlor (or equivalent)
- Trustee (or equivalent)
- Protector (or equivalent)
- Beneficiary (or equivalent)
- Other (or equivalent)

Please provide details of the controlling person / substantial US owner below:

### Part 1 - Basic Information

**Name of individual**

<b>Country of birth</b>	<b>Date of Birth</b>
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**Registered / Permanent address**

Street: \_\_\_\_\_  
 City: \_\_\_\_\_ Post Code: \_\_\_\_\_ Country: \_\_\_\_\_

**Mailing address (if different to permanent address)**

Street: \_\_\_\_\_  
 City: \_\_\_\_\_ Post Code: \_\_\_\_\_ Country: \_\_\_\_\_

### Part 2 - Tax Residency

**Residency for tax purposes**

Please specify the jurisdiction in which you are resident for tax purposes:

Primary Jurisdiction : \_\_\_\_\_ TIN: \_\_\_\_\_ or TIN unavailable\*   
 Additional Jurisdiction: \_\_\_\_\_ TIN: \_\_\_\_\_ or TIN unavailable\*   
 Additional Jurisdiction: \_\_\_\_\_ TIN: \_\_\_\_\_ or TIN unavailable\*

\* Please specify the reason for non-availability of TIN \_\_\_\_\_

**Is the individual a US person<sup>1</sup>?**  Yes  No

If the organisation, for which the individual named in Part 1 is a Controlling Person, is contracting with a UBS entity which is not currently in an AEI Participating Jurisdiction, we request that you complete the whole of Part 2 (including tax residence and, where available, TIN) and that you consent to UBS retaining such information in relation to future reporting obligations of the UBS entity under AEI or similar information reporting regimes.

### Part 3 - Certification

I certify that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I agree that I will inform you within 30 days if any change in circumstances renders this certification incorrect.

I certify that the individual signing this form is either the Controlling Person as named in Part 1 of this form, or has the capacity to sign on behalf of the Controlling Person. I confirm that, where this form is being completed by someone other than the Controlling Person, the Controlling Person has given any required consents to allow the processing and disclosure of information as set out in this form.

I acknowledge and agree that for the purpose of any Automatic Exchange of Information (AEoI) and FATCA:

- (a) the information contained in this form (including the appendices); and
  - (b) any information regarding my Account(s) (including the account balance or value, the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the Account(s));
- is collected using the "wider approach" under AEoI, and may be kept by the contracting UBS entity ("UBS") or any UBS Affiliate and such information may be reported by UBS (whether by itself or through any UBS Affiliate) under its obligations as a reporting financial institution (under applicable FATCA or AEoI laws and regulations) to the relevant tax authorities and disclosed to UBS Affiliates or third party service providers to perform services for UBS and for the purposes stated above. These tax authorities may exchange such information with the tax authorities of the jurisdiction(s) which are listed as my tax residence(s) in this form if the respective tax authorities have entered into an agreement to exchange financial account information. A list of such agreements to exchange financial account information may be found on the UBS FATCA and AEoI Tax Regulatory Compliance webpage ([www.ubs.com/aei](http://www.ubs.com/aei)). For the purposes of this form, "UBS Affiliates" means any entity (i) that controls UBS; (ii) that is controlled by UBS; or (iii) that is controlled by an entity that also controls UBS, where "control" includes direct or indirect control and means possession of the power to direct or cause the direction of the management or policies of an entity, whether through the ownership of voting securities, by contract or otherwise. My consent to the collection of data using the "wider approach" under AEoI, the transfer of that data by UBS and its affiliates and (where required) to the reporting of the data under FATCA and/or AEoI to the relevant tax authorities is in addition to and does not restrict the scope of any other consent I may have otherwise provided under my account agreement with UBS. No other agreement with UBS, whether dated on, before or after this consent, may revoke or limit the effect of this consent.

**Sign Here**

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
 Print name of individual signing form

\_\_\_\_\_  
 Capacity in which acting (if not signed by account holder)

<sup>1</sup> US person for FATCA purpose means US citizens (even if residing outside the US) and lawful permanent residents of the US

Total number of owners: \_\_\_\_\_

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\_\_\_ of \_\_\_

## Appendix 2 FFI Owner Reporting Statement

**(To be completed by Owner Documented FFIs and Entities Wholly Owned by Exempt Beneficial Owners)**

- This appendix should only be completed by organisations claiming to be an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners for FATCA purposes. The organisation must provide information and documentation in relation to each debt or equity owner of the organisation.  
 - If there are more than 10 owners, please complete additional appendices and number them accordingly in the top right hand corner.  
 - For each debt or equity owner, sufficient valid documentation should be provided. Please see supporting notes section 4 for additional information.

Name of organisation: \_\_\_\_\_  Owner Documented FFI  Entity Wholly Owned by Exempt Beneficial Owners  
 Please complete the table below **or alternatively** if you have provided an Auditor's letter substitute please tick this box  (please see supporting notes section 4)

Name	Address	TIN (if any)	FATCA Status	Debt or Equity Owner	Type of documentation

We certify that we have examined the information on this form and to the best of our knowledge and belief it is true, correct and complete.  
 We confirm that the organisation named above meets the requirements to be classified as an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners.  
 We agree to inform you within 30 days if any change in circumstance renders this appendix incorrect, and will provide a new Appendix 2 every 3 years where necessary.

**Sign Here**

\_\_\_\_\_  
Signature of individual authorised to sign for the organisation

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date