

## Entity Self-Certification for CRS

### **Instructions for completion and Data Protection notice.**

*We are obliged under Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections 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 by completing this application form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.*

If you have any questions about this form or defining the account holder's tax residency status, please speak to a tax adviser or local tax authority.

For further information and guidance on CRS please refer to the Irish Revenue or OECD websites at <http://www.revenue.ie/en/business/aeoi/index.html>  
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

*If any of the information below about the account holder's tax residence or CRS classification changes in the future, please ensure that we are advised of these changes promptly.*

**Investors that are individuals and Controlling Persons should not complete this form and should complete the form entitled "Individual (including Controlling Persons) Self-Certification for CRS".**

**(Mandatory fields are marked with an \*)**

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### **\*Section 1: Account Holder Identification**

**\*Account holder Name:** \_\_\_\_\_ (the "Entity")

**\*Country of Incorporation or Organisation:** \_\_\_\_\_

#### **\*Current (Resident or Registered) Address:**

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

City, town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code \_\_\_\_\_ Country: \_\_\_\_\_

#### **Mailing address (if different from above):**

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

City, town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

**Section 2: Common Reporting Standard (“CRS”) Declaration of Tax Residency**  
**(Note that Entities may have more than one country of Tax Residence)**

Please indicate the Entity’s country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers (“TIN”). Please refer to the OECD CRS Web Portal for AEOI for further information on Tax Residence and TIN’s <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

**NOTE:** Under the Irish legislation implementing the CRS, provision of a Tax ID number (TIN) is required to be provided unless:

- a) You are tax resident in a Jurisdiction that does not issue a TIN, **Or**
- b) You are tax resident only in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	If TIN unavailable Select (A, B or C) and check box below

If a TIN is unavailable, please tick the appropriate box as follows;

- Reason A** - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents
- Reason B** - The Account Holder is otherwise unable to obtain a TIN *(Please explain why you are unable to obtain a TIN)*

- Reason C** - No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

### \*Section 3: Entity's CRS Classification

(The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification). In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or Non-Participating CRS Jurisdiction.

For more information please see the OECD CRS Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

#### 3.1 Financial Institutions under CRS:

If the Entity is a *Financial Institution*, **Resident in either a Participating or Non-Participating CRS Jurisdiction** please review and tick one of the below categories that applies **and** specify the type of Financial Institution below.

*Note: Please check the Irish Revenue AEOI portal at the time of completion of this form to confirm whether your country of Tax Jurisdiction is considered Participating or Non-Participating for the purposes of CRS Due-Diligence in Ireland.*

<https://www.revenue.ie/en/companies-and-charities/documents/aeoi/participating-jurisdictions.pdf>

I.	<b>A Reporting Financial Institution resident in a participating CRS jurisdiction</b>	<input type="checkbox"/>
II.	<b>A Financial Institution Resident in a Non-Participating Jurisdiction.</b> (Please also tick the box that applies)  <input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution</b> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in <b>section 4 below</b> and complete a separate "Individual (including Controlling Persons) Self-Certification For CRS" form for each Controlling Person)  <input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</b>  <input type="checkbox"/> <b>Other Financial Institution</b> , including a Depository Financial Institution, Custodial Institution or Specified Insurance Company	<input type="checkbox"/>
III.	<b>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</b> <input type="checkbox"/> Governmental Entity <input type="checkbox"/> International Organization <input type="checkbox"/> Central Bank <input type="checkbox"/> Broad Participation Retirement Fund <input type="checkbox"/> Narrow Participation Retirement Fund <input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank <input type="checkbox"/> Exempt Collective Investment Vehicle <input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts <input type="checkbox"/> Qualified Credit Card Issuer <input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law: _____	<input type="checkbox"/>

### 3.2 Non Financial Institution ("NFE") under CRS:

If the Entity is a **not defined as a Financial Institution/Entity under CRS** then please tick one of the below categories confirming if you are an Active NFE or Passive NFE.

I.	<p><b>Active NFE</b> – a corporation the stock of which is regularly traded on an established securities market.</p> <p>Please provide the name of the established securities market on which the corporation is regularly traded: _____</p>	<input type="checkbox"/>
II.	<p><b>Active NFE</b> – if you are a Related Entity of a regularly traded corporation.</p> <p>Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: _____</p> <p>Please provide details of the securities market on which the Entity is regularly traded: _____</p>	<input type="checkbox"/>
III.	<p><b>Active NFE</b> – a Government Entity or Central Bank</p>	<input type="checkbox"/>
IV.	<p><b>Active NFE</b> – an International Organisation</p>	<input type="checkbox"/>
V.	<p><b>Active NFE other</b> -than those listed in I, II, III or IV above. (for example a start-up NFE or a non-profit NFE)</p>	<input type="checkbox"/>
VI.	<p><b>Passive NFE</b> If this box is ticked please also complete <b>Section 4.1 below</b> for each of the Controlling Person(s) of the Entity and complete a separate <i>“Individual (including Controlling Persons) Self-Certification For CRS”</i> form as indicated in section 4.2 for each Controlling Person(s)</p>	<input type="checkbox"/>

## Section 4: Controlling Persons

**NB: Please note that each Controlling Person must complete a separate “Individual (including Controlling Persons) Self-Certification for CRS” form.**

**If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.**

*For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.*

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

### **4.1 Controlling Person(s) of the Account Holder:**

If you have ticked sections 3.2 VI Passive Non-Financial Entity (NFE) above, then please complete this section for each Controlling Person(s) of the account holder and provide a separate “Individual (including Controlling Persons) Self-Certification” form for each of the Controlling person(s) as per 4.2 below:

**Indicate the name of all Controlling Person(s) of the Account Holder:**

I.	
II.	
III.	

**Note: In case of a trust**, Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiary(ies), **AND** any other natural person(s) exercising ultimate effective control over the trust. With respect to an Entity that is a legal person, if there is/are no natural person(s) who exercise control over the Entity, then the Controlling Person will be the natural person who holds the position of senior managing official of the Entity.

**4.2 Complete a separate “Individual (including Controlling Persons) Self-Certification for FATCA and CRS” form for each Controlling Person listed in Section 4.1.**

**\*Section 5: Declarations and Undertakings**

**I/We** 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 acknowledge and consent** to the fact that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

**I/We** on behalf of the Entity undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstance (refer to the OECD website for guidance) occurs which causes any of the information contained in this form to be incorrect.

**\*Authorised Signature(s):**

\_\_\_\_\_

**\*Print Name(s):**

\_\_\_\_\_

**\*Capacity in which declaration is made:**

\_\_\_\_\_

**\*Date: (dd/mm/yyyy):** \_\_\_\_\_