

Common Reporting Standard Entity & Controlling Person Self-Certification Form

Please read instructions before completing form

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information-gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (CRS).

Under CRS we are required to determine where the Entity you act on behalf of is 'tax resident' (this will usually be where it is liable to pay income taxes). If tax residency is outside of Gibraltar we may need to give the Income Tax Office of the Government of Gibraltar (GoG) this information, along with the information relating to your accounts. The Gibraltar Income Tax Office may then share this information with different countries' tax authorities.

Completing this form will ensure that we hold accurate and up to date information on the Entities tax residency.

If the Entity's circumstances change and any of the information in this form becomes incorrect, please let us know immediately and provide an updated Self-Certification.

Who should complete the Entity & Controlling Person Self-Certification Form?

Entities (including businesses, trusts and partnerships) and Controlling Persons of an Entity.

Individuals should complete the 'Individual Self- Certification form'. You can request this form from CRS.bank@moneycorp.com.

Where to go for further information

If you have any questions about this form or these instruction, please call us on 00350 22255600 or email us at CRS.bank@moneycorp.com.

The Organisation for Economic Co-Operational and Development (OECD) has developed the rules to be used by all the governments participating in the CRS and these can be found on the OECD's 'Automatic Exchange of Information (AEOI) website: www.oecd.org/tax/automatic-exchange/

If you have questions about how to define your tax residency status, please visit the OECD website or speak to your tax advisor, as we are not allowed to give tax advice.

If your organisation is resident in the United States or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

Please refer to accompanying guidance notes when completing the form.

Entity & Controlling Person Self-Certification Form

Part 1 - Entity Organisation details

Name of Account Holder

A. Legal Name of Entity:

B. Country of Incorporation or Organisation:

C. Permanent residence address:
(not PO Box or a 'care of' address)

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

D. Postcode:

E. Country:

F. Mailing Address
(if different from C)

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

G. Postcode:

H. Country:

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Part 2 - Tax Residency

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

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If the organisation is not a Specified Person in the country stated above, please tick here

And detail your reason in the space provided below:

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

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- Please note that it is **mandatory to supply a TIN** or functional equivalent if the country in which you are tax resident issues such identifiers. If no identifier is available or has not yet been issued, please provide explanation for this in the relevant box below.
- Enter the entity or organisation’s TIN if the entity’s country or residence for tax purposes has issued you with a TIN. The TIN is a combination of letters and/or numbers assigned to the entity or organisation by their country of residence (or its tax authorities) to identify the entity in the course of collecting taxes.
- In some countries this may be a number that is specifically referred to as a TIN while countries may use other numbers (this is usually the number 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 this form until you have obtained such a TIN.

No TIN available? Please provide explanation below:

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

1.	Country:	TIN:	or TIN unavailable	
2.	Country:	TIN:	or TIN unavailable	
3.	Country:	TIN:	or TIN unavailable	
4.	Country:	TIN:	or TIN unavailable	

If no TIN available, please provide explanation below:

1.	
2.	
3.	
4.	

Part 3 - Entity Certification

Please note it is **mandatory** to complete either Section A or Section B (overleaf)

Section A – For Financial Institution (FI) to complete

- (1) (a) Financial Institution – Investment Entity
 - (i) An investment Entity located in a Non-participating jurisdiction managed by another FI.
If you have ticked this box, please complete details for each Controlling Person in Section C.
 - (ii) Other Investment entity
- (b) Financial Institution – Depository or Custodial Institution or Specified Insurance Company

- (2) (a) If you have ticked 1(a) or a 1(b) above please provide, if held, your organisations Global Intermediary Identification Number (GIIN) obtained for FATCA purposes:

• • •

If you do not have a GIIN but you are sponsored by another entity which is carrying out due diligence for both US FATCA on your behalf and is carrying out your due diligence as a third party service provider under the CRS, please provide their GIIN above and state their name below:

- (b) If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:
 - (i) It is a participating FI in an IGA Partner Jurisdiction and has not yet obtained GIIN
 - (ii) It is an FI that intends to apply for a GIIN but has not yet applied or received it
 - (iii) It is an exempt Beneficial Owner
 - (iv) It is a Certified deemed Compliant FI (e.g. Registered Charity)
 - (v) It is an Owner Documented FI
 - (vi) It is a Non-Participating Foreign FI
 - (vii) Other (please state):

Section B – For Non-Financial Entity (NFE) to complete

- (a) Active NFE – a corporation the stock of which is regularly traded on an established securities market or corporation which is a related entity of such a corporation

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

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

- (b) Active NFE – a Government Entity or Central Bank
- (c) Active NFE – an International Organisation
- (d) Active NFE – other (please refer to guidance for further details)

If you are a start-up company formed in the past 24 months please
Provide date of incorporation. Date:

- (e) Passive NFE (Note: if ticking this box complete Section C)

Section C – Controlling Persons

Controlling Persons are the natural person who exercise control over an entity:

In the case of a trust, the Controlling Person(s) are the settlor(s), 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 chain of control ownership).

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

If you have ticked Section A (a) i or Section B (e) above, please complete the details for each Controlling Person in the section below (continue on separate sheet if required, signing, dating and attaching the sheet to this form):

Please choose the capacity/position of Controlling Person from this list – Controlling Person of:	
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	

Controlling Person – 1st

Capacity/Position:

Surname:	<input type="text"/>	Permanant Residential Address:	
Title:	<input type="text"/>	Street:	<input type="text"/>
First Name:	<input type="text"/>		<input type="text"/>
Middle Name(s):	<input type="text"/>	Town:	<input type="text"/>
Date of Birth:	<input type="text"/>	City:	<input type="text"/>
Place of Birth:	<input type="text"/>	Post Code:	<input type="text"/>
Country of Birth:	<input type="text"/>	Country	<input type="text"/>

Please complete the following table for any country the Controlling Person is considered tax resident:

1. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
2. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
3. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
4. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>

If no TIN available, please provide explanation below:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>

Controlling Person – 2nd

Capacity/Position:

Surname:	<input type="text"/>	Permanant Residential Address:	
Title:	<input type="text"/>	Street:	<input type="text"/>
First Name:	<input type="text"/>		<input type="text"/>
Middle Name(s):	<input type="text"/>	Town:	<input type="text"/>
Date of Birth:	<input type="text"/>	City:	<input type="text"/>
Place of Birth:	<input type="text"/>	Post Code:	<input type="text"/>
Country of Birth:	<input type="text"/>	Country	<input type="text"/>

Please complete the following table for any country the Controlling Person is considered tax resident:

1. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
2. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
3. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
4. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>

If no TIN available, please provide explanation below:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>

Controlling Person –3rd

Capacity/Position:

Surname:	<input type="text"/>	Permenant Residential Address:	
Title:	<input type="text"/>	Street:	<input type="text"/>
First Name:	<input type="text"/>		<input type="text"/>
Middle Name(s):	<input type="text"/>	Town:	<input type="text"/>
Date of Birth:	<input type="text"/>	City:	<input type="text"/>
Place of Birth:	<input type="text"/>	Post Code:	<input type="text"/>
Country of Birth:	<input type="text"/>	Country	<input type="text"/>

Please complete the following table for any country the Controlling Person is considered tax resident:

1. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
2. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
3. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
4. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>

If no TIN available, please provide explanation below:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>

Controlling Person – 4th

Capacity/Position:

Surname:	<input type="text"/>	Permenant Residential Address:	
Title:	<input type="text"/>	Street:	<input type="text"/>
First Name:	<input type="text"/>		<input type="text"/>
Middle Name(s):	<input type="text"/>	Town:	<input type="text"/>
Date of Birth:	<input type="text"/>	City:	<input type="text"/>
Place of Birth:	<input type="text"/>	Post Code:	<input type="text"/>
Country of Birth:	<input type="text"/>	Country	<input type="text"/>

Please complete the following table for any country the Controlling Person is considered tax resident:

1. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
2. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
3. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>
4. Country:	<input type="text"/>	TIN:	<input type="text"/>	or TIN unavailable	<input type="text"/>

If no TIN available, please provide explanation below:

1.	<input type="text"/>
2.	<input type="text"/>
3.	<input type="text"/>
4.	<input type="text"/>

Part 4 - Declaration and Signature

1. I understand that the information supplied by me is covered by the full provisions of the Terms and Conditions governing the Account Holders relationship with Moneycorp Bank setting out how Moneycorp Bank may use and share the information supplied by me.

I authorise Moneycorp Bank to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of Moneycorp Bank for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that Moneycorp Bank may have in its possession that is relevant to the entity’s qualification for any benefits claimed on the basis of this Declaration.

I acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.

2. I authorise Moneycorp Bank to provide, directly or indirectly, a copy of this form and information relating to the account (s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

3. I certify that the entity named is the beneficial owner of all the income to which this form relates.

4. If signing on behalf of the Controlling Person, I undertake to notify them of the completion of this form and that their details may be reported to the tax authorities of the country in which they are resident for tax purposes.

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:

Capacity:
Full Name:
Address:

I undertake to advise Moneycorp Bank within 30 days of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Moneycorp Bank with suitably updated self-certification and declaration within 90 days of such change in circumstances.

I declare 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 certify that I have the capacity to sign for the entity identified in Part 1 of this form.

Sign here:
Print Name:
Date:

Notes

What are the tax regulations?

The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various agreement to improve international tax compliance entered into between the UK, the Crown Dependencies and the overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information., as implemented in the relevant jurisdictions

What do they require Moneycorp Bank to report?

The regulations require us to report any account held directly or indirectly or which are owned or controlled by persons or entities not resident for tax purposes in the UK. The Common Reporting Standard came into effect on 1 January 2016 and in line with other financial institutions, we are legally obliged to collect customers' tax residency information and identify any account which may be reportable to local tax authorities, such as HM Revenue & Customs (HMRC) in the UK. The local tax authority may then share this information with relevant tax authorities abroad under agreements between them.

Accounts and who holds, owns, or controls them

The term 'account; here refers to any depository account, any custodial account and any equity or debt interest in a Foreign Financial Institution (FFI), other than interest that are regularly traded on an established securities market. The term 'directly' vs 'indirectly' refer to the difference between an account held directly by its beneficial owner and an account held by a 3rd party (i.e. Agent or other entity) on behalf of its beneficial owner. The term 'owned' refers to the beneficial ownership of an account where the account holders possess the right to hold, use and enjoy the benefits of their account. The ownership can be shared between more than one account holder. The term 'controlled' refers to responsibility for managing or otherwise controlling the activities related to the account. An account can be controlled without being owned.

The self-certification form has been produced to enable Moneycorp Bank to obtain the required information needed to meet Gibraltar regulatory requirements

When someone is generally considered a 'US Person'?

The term 'US Person' means:

For sole traders, you will be a US Person if you are a US citizen or resident of the US for tax purposes under the US Internal Revenue Service regulations.

For entities:

- A US partnership
- A US corporation
- A US company or association created or organised in the US under US Law
- Any estate other than a foreign (non-US) estate
- Any trust if:
 - o A court within the US is able to exercise primary supervision over the administration of the trust
 - o And one or more US persons have the authority to control all substantial decisions of the trust
- Any other persons that is not a foreign (non-US) person.

A foreign (non-US) person includes:

- Foreign (non-US) corporation
- Foreign (non-US) partnership
- Foreign (non-US) trust
- A foreign (non-US) estate
- Any other person that is not a US person

Generally, the US branch of a foreign (non-US) corporation or partnership is treated as a US person for these purposes.