

TAX RESIDENCE SELF-CERTIFICATION FORM – ENTITIES

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TAX RESIDENCE SELF-CERTIFICATION FORM – ENTITIES

Please read before completing this form:

International Tax Reporting Agreements require Kleinwort Hambros¹ to collect and report certain information about the Entity account holder associated with a financial account.

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

To enable Kleinwort Hambros to comply with its tax reporting obligations, we ask you to provide information about the Entity account holder’s tax residence, tax identification numbers (or functional equivalent), classification under the relevant information reporting regimes and details about certain Controlling Persons (where applicable).

Please be advised that in certain circumstances (including if we do not receive a valid Self-Certification Form for the Entity account holder) we may be legally required to pass on information with respect to the Entity’s financial account(s) to the tax authorities where the Financial Institution holding the financial account(s) is situated, and they may exchange this information with tax authorities of another jurisdiction(s) pursuant to intergovernmental agreements to exchange financial account information.

Please note:

- Mandatory fields are marked on the form with an asterisk (*).
- You are required to provide the Entity classification under all sections of this form, i.e. for the purposes of all reporting regulations, even where the same Entity classification applies under more than one section.
- The term “Entity” generally includes a legal person or a legal arrangement such as a corporation, partnership, trust or foundation.
- You can find further definitions used in the “Self-Certification Form – Instructions. Entities”.
- Do not use this form if the account holder is an individual, a sole trader or a sole proprietor. Instead please complete the “Self-Certification Form – Individuals”.
- If the Entity is a ‘US Person’ under the applicable Intergovernmental Agreement you should also complete and provide an IRS Form W-9 for the Entity and a waiver, if applicable.
- [For Qualified Intermediary entities only: if you wish to invest or acquire US securities and use the rate applicable of the income tax treaty between the USA and your country of residence, you will be required to provide in addition to this form a W8 form or the documentary evidence, if allowed.]
- For joint or multiple account holders, each account holder should complete a separate form.

Please note (continued):

- Where the account holder is a Passive NFFE, Passive NFE or an Investment Entity situated in a Non-Participating Jurisdiction managed by another Financial Institution as per the CRS regulations, please provide information on the natural person(s) who exercise control over the Entity account holder by completing Part 6 of this form entitled “Passive NFFE/NFE Controlling Persons” providing details of EACH Controlling Person.
- If you are completing the form on the Entity account holder’s behalf, you should indicate the capacity in which you have signed in Part 7 of this form. For example, you may be a custodian or a nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.
- This form will remain valid unless there is a change of circumstances relating to information, such as the entity or controlling person’s tax status or other mandatory field information that makes this form incorrect or incomplete. In this case, you must notify Kleinwort Hambros within 30 days of any change in circumstances and provide an updated Self-Certification Form.
- Kleinwort Hambros does not provide tax or legal advice. If you have any questions on how to complete this form, how to determine the Entity’s tax residence or how to classify the Entity under each section, you should consult with your tax/legal advisor or your local tax authority.

¹ “Kleinwort Hambros”

The term “Kleinwort Hambros” refers to any of SG Kleinwort Hambros Bank Limited, SG Kleinwort Hambros Bank (CI) Limited, SG Kleinwort Hambros Bank (Gibraltar) Limited, SG Kleinwort Hambros Trust Company Limited, SG Kleinwort Hambros Trust Company (CI) Limited and SG Kleinwort Hambros Corporate Services (CI) Limited.

PART 1: ENTITY DETAILS

Please complete this form in **BLACK INK** and BLOCK CAPITALS and return it to your CRM.

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1.1 Legal name of Entity/branch (in full)*	
1.2 Jurisdiction of incorporation or organisation	
1.3 Is the Entity a branch of a Financial Institution? If yes, please complete the remainder of this Self-Certification Form with the details of the branch, treating it as if it was a separate Entity for purposes of the sections below.	Yes <input type="checkbox"/> No <input type="checkbox"/>

PART 2: CURRENT RESIDENCE ADDRESS

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2.1 Entity's residence address*	
Line 1 (e.g. house/apt/suite name, number, street)	
Line 2 (e.g. town/city/province/county/state)*	
Jurisdiction* of incorporation or organisation	
Postcode/ZIP code	
2.2 Entity's mailing address (please only complete if different from section 2.1):	
Line 1 (e.g. house/apt/suite name, number, street)	
Line 2 (e.g. town/city/province/county/state)	
Jurisdiction	
Postcode/ZIP code	

PART 3: JURISDICTION OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER (“TIN”) OR FUNCTIONAL EQUIVALENT* (SEE INSTRUCTIONS)

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3.1 Entity’s jurisdiction of residence for tax purposes*	
3.2 Please provide your TIN	
3.3 If you are not able to complete section 3.2, please provide the rationale for not providing a TIN	

3.4 Confirmation of sole residence for tax purposes:

I further certify that the Entity account holder is not resident in any other jurisdiction for tax purposes other than the jurisdiction indicated in section 3.1 above.

(If ticking this statement please proceed to section 3.6, otherwise please proceed to section 3.5 of this form.)

3.5 Additional jurisdictions of residence for tax purposes (if applicable):

I certify that in addition to the jurisdiction set out in section 3.1 the Entity is tax resident in the following jurisdictions and the Entity’s TIN in each additional jurisdiction is set out below or I have ticked the box to indicate that a TIN is unavailable (please use a separate sheet if the Entity is tax resident in more than four additional jurisdictions):

Jurisdiction of Tax Residence*	TIN (or functional equivalent)*	TIN Unavailable (please tick this box)*
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

If you have ticked any box in section 3.5 above, please provide the reason why the TIN (or functional equivalent) is unavailable for each jurisdiction that applies.

PART 3: JURISDICTION OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER (“TIN”) OR FUNCTIONAL EQUIVALENT* (SEE INSTRUCTIONS)

3

3.6 Entity’s Global Intermediary Identification Number (GIIN)*

i. If the Entity account holder has registered with the IRS and obtained a GIIN, please provide the GIIN below*

■ ■ ■ ■ ■ ■ - ■ ■ ■ ■ ■ ■ - ■ ■ - ■ ■ ■ ■

ii. If you have not obtained a GIIN in your own right and a Sponsoring Entity is registering for you, please provide both the Sponsor’s name and its GIIN. Please note that Sponsored Entities may need to provide their own GIIN (e.g. Payees or Intermediaries under US Regulations or Reporting FIs) after this transitional period. Please also note that if the Entity obtains a GIIN, it should provide Kleinwort Hambros with an updated Self-Certification Form with the Entity’s own GIIN within 90 days from the date of issuance.

Sponsor’s name (in full, no abbreviations)

Sponsor’s GIIN

■ ■ ■ ■ ■ ■ - ■ ■ ■ ■ ■ ■ - ■ ■ - ■ ■ ■ ■

iii. If you are unable to provide a GIIN, please provide the reason why the Entity does not have a GIIN or the Sponsored Entity does not have its own GIIN:

PART 4: ENTITY'S CLASSIFICATION UNDER FATCA*

Please provide the account holder status by ticking all boxes that apply.

4

4.1 Specified US Person*

If you have indicated in section 3.1 or 3.5 that the Entity is tax resident in the US or if you are a US person for any other reason, please confirm if the Entity is a Specified US Person.

- i. Specified US Person (if selected please move onto Part 5)
 - ii. Specified Non-US Person
-

4.2 If the Entity is a Financial Institution ("FI"), please tick the relevant box that applies:

- i. Participating Foreign Financial Institution ("PFFI") or Reporting FATCA Partner FI (please provide GIIN in section 3.6)
 - ii. Sponsored Investment Entity (please provide your or your Sponsoring Entity's GIIN in section 3.6)
-

4.3 If the Entity is a Financial Institution that is not covered by one of the classifications in 4.2, please tick the relevant box that applies:

- i. Non-Reporting FATCA Partner FI
 - a. Registered Deemed Compliant FFI (please provide GIIN in section 3.6)
 - b. Certified Deemed Compliant FFI
 - ii. Owner-Documented FFI (ODFFI)
 - iii. Exempt Beneficial Owner
 - vi. Non-Participating FFI or Limited FFI
-

If the status of the Entity does not match any of the above statuses, you must provide in addition to this Self-Certification Form an IRS W8 Form and specify the Entity classification:

4.4 If the Entity is a Non-Financial Foreign Entity ('NFFE'), please tick the relevant box that applies:

- i. Active NFFE or Excepted NFFE
 - ii. Passive NFFE (please complete section 6)
 - iii. Direct Reporting NFFE (please provide GIIN in section 3.6)
 - iv. Sponsored Direct Reporting NFFE (please provide your Sponsoring Entity's GIIN in section 3.6)
-

PART 5: ENTITY'S CLASSIFICATION UNDER OECD CRS*

Please provide the account holder status by ticking all boxes that apply.

5

5.1 If the Entity is a Financial Institution, please tick the relevant box that applies:

- i. Reporting Financial Institution (please provide GIIN in section 3.6)
 - ii. Non-Reporting Financial Institution
-

5.2 If the Entity is a Non-Financial Entity ('NFE') for CRS purposes, please tick the relevant box that applies

- i. Active NFE: Publicly traded NFEs and Related Entity, Governmental Entities, International Organisations, Central Banks or their wholly-owned Entities
 - ii. Active NFE: Other than (i)
 - iii. Passive NFE: Non-Active NFE (please complete section 6)
 - iv. Passive NFE: Investment Entity located in a non-Participating Jurisdiction and managed by another FI² (please complete section 6)
-

The list of Participating Jurisdiction can be found in the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/#d.en.345489>

²Please note that if the related jurisdiction becomes a Participating Jurisdiction, the status of the Entity changes to a Reporting FI. Therefore, a new Self-Certification Form may be requested.

PART 6: PASSIVE NFFE/NFE CONTROLLING PERSONS

6

6.1 Controlling Persons information

Please list below EACH Controlling Person of the Entity (or Beneficial Owner if different), confirming ALL jurisdictions of tax residence and ALL Tax Identification Numbers for EACH Controlling Person confirming if they are a Specified US Person.

	Controlling Person 1	Controlling Person 2	Controlling Person 3	Controlling Person 4
Full name (first and last name)*				
Date of birth*	DD / MM / YYYY	DD / MM / YYYY	DD / MM / YYYY	DD / MM / YYYY
Jurisdiction of birth*				
Jurisdiction(s) of tax residence (do not abbreviate)*				
Full residence address*				
House number				
Street*				
Jurisdiction*				
Postcode/ZIP*				
Tax Identification Number(s) for each jurisdiction (TIN)*				
Type of Controlling Person* (please see instructions)				
Is the Controlling Person a Specified US Person?*	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please attach additional sheets if the Entity has more than four Controlling Persons, providing the same details for each Controlling Person.

PART 7: DECLARATION AND SIGNATURE*

- I declare that all information and statements made in this form are, to the best of my knowledge and belief, true, accurate, complete and up to date.
- I confirm the details of each Beneficial Owner and Controlling Person have been correctly completed.
- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the account holder's relationship with Kleinwort Hambros, including how Kleinwort Hambros may use and share the information supplied by me within Societe Generale Group entities.
- I acknowledge that the information contained in this form, information regarding the account holder and information regarding any reportable account(s) held with Kleinwort Hambros may be reported to the governmental authorities of the jurisdiction in which this/these account(s) is/are maintained and exchanged with governmental authorities of another jurisdiction or jurisdictions in which the account holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- I acknowledge that Kleinwort Hambros' records will also be updated to reflect the information given in this form, and that such information may be used by Kleinwort Hambros to comply with legal and regulatory requirements.
- I undertake to advise Kleinwort Hambros within 30 days of any change in circumstances which affects the tax residency of the Entity account holder identified in Part 1 of this form or causes the information contained herein to become incorrect (including any changes to the information on controlling persons identified in section 6), and to provide Kleinwort Hambros with a suitably updated Self-Certification Form and declaration within 30 days of such change in circumstances.

I certify that I am the account holder (or authorised to sign for the account holder) of all the accounts to which this form relates.

I certify that the Entity mentioned on Part 1.1 of this form:

- Is a "Specified US Person"
If you are a "Specified US Person" under the US Internal Revenue Service ("IRS") regulations you should also complete and provide an IRS Form W-9 and a waiver if applicable.
- Is not a "Specified US Person"

Note: please indicate the capacity in which you are signing the form (e.g. "Authorised Officer").

If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Signature*	Signature*
Print name*	Print name*
Capacity*	Capacity*
Date* DD / MM / YYYY	Date* DD / MM / YYYY

INTERNAL USE ONLY

Please initial below to confirm that the following tests have been performed.

Test	CRM Initials	Middle Office Initials
Validity test		
Reasonableness test		
Reason to know test		Not applicable

Note: For assistance in completing these tests please refer to the following guidance:

<https://sgpb-source.fr.world.socgen/sites/compliance/LocalDocuments/HO/FATCA CRS Self Cert FO Guide.pdf>

PART 7: DECLARATION AND SIGNATURE*

Personal data:

For the purposes of this form, Kleinwort Hambros is collecting and processing your personal data as a data controller. The personal data collected is compulsory for the identification and determination of your tax status in accordance with legal obligations or applicable regulations. Your personal data may, to the extent necessary for the fulfillment of the above purposes, be disclosed to competent authorities (including tax authorities), other legal entities of the Societe Generale Group, as well as to our and their partners, brokers, insurers, subcontractors and service providers. Taking into account the international nature of the Societe Generale Group, and the measures taken to ensure the use of IT tools, IT network security and transactions as well as the international payments networks or within the framework of maintenance operations, the aforementioned processing may involve the transfer of personal data to countries that are not members of the European Economic Area, including countries whose legislation regarding the protection of personal data differs from that of the European Union. In particular, a clear and demanding contractual framework is used for determining the conditions of the transfer. This contractual framework is compliant with standard data protection clauses adopted by the European Commission and appropriate security measures are in place to ensure the protection of the personal data. These transfers are processed in a manner that ensures appropriate security and confidentiality of the personal data. As such, the Societe Generale Group takes all physical, technical and organisational measures needed to ensure the security and confidentiality of personal data which may be communicated to the official organisations and administrative or judicial authorities of a country, particularly in the context of the fight against money laundering and terrorist financing, the fight against fraud and for the determination of a person's tax status. You have the right (in some cases subject to certain conditions) to receive a copy of your personal data; to rectification of your personal data; to data portability*; to the erasure of your personal data*; to require us to block the processing of your personal data*; and to object to the processing of your personal data on grounds relating to your particular situation at any time.

Clients of SG Kleinwort Hambros Bank Limited

Your rights may be exercised by writing to your private banker or the Data Protection Officer, SG Kleinwort Hambros Bank Limited, 5th Floor, 8 St James's Square, London SW1Y 4JU. You also have the right to complain to the Information Commissioner's Office by writing to the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Clients of SG Kleinwort Hambros Bank (CI) Limited and SG Kleinwort Hambros Bank (CI) Limited – Guernsey Branch

Your rights may be exercised by writing to your private banker or the Data Protection Officer, SG Kleinwort Hambros Bank (CI) Limited, PO Box 78, SG Hambros House, 18 Esplanade, St Helier, Jersey JE4 8PR or SG Kleinwort Hambros Bank (CI) Limited – Guernsey Branch, PO Box 6, Hambros House, St Julian's Avenue, Saint Peter Port, Guernsey GY1 3AE, as applicable. You also have the right to complain to the Office of the Information Commissioner in Jersey by writing to the Office of the Information Commissioner, Brunel House, Old Street, St Helier, Jersey JE2 3RG or to the Office of the Data Protection Commissioner in Guernsey, as applicable, by writing to the Office of the Data Protection Commissioner, Guernsey Information Centre, North Esplanade, St Peter Port, Guernsey GY1 2LQ.

Clients of SG Kleinwort Hambros Bank (Gibraltar) Limited

Your rights may be exercised by writing to your private banker or the Data Protection Officer, SG Kleinwort Hambros Bank (Gibraltar) Limited, PO Box 375, Hambro House, 32 Line Wall Road, Gibraltar. You also have the right to complain to the Gibraltar Regulatory Authority in its capacity as the Data Protection Commissioner by writing to the Gibraltar Regulation Authority, 2nd Floor, Eurotowers 4, 1 Europort Road, Gibraltar.

All clients

Further information on the exercise of your rights and information on our standard retention periods, amongst other things, can be found in our Privacy Notice which is available on our website from 25 May 2018 at www.kleinworthambros.com/en/important-information.

*Applicable as of 25 May 2018.

www.kleinworthambros.com



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