

TAX COMPLIANCE - SELF CERTIFICATION FOR ENTITIES

For the purposes of FATCA and the Common Reporting Standard (CRS)

We are obliged under Section 891E, 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 holders 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 legally obliged to share this information, and other financial information with respect to an investor's interests in the Entity with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser.

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.

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

Please refer to the accompanying explanatory notes/instructions and/or contact your tax adviser to help complete this form.

SECTION A: ENTITY INFORMATION

Entity Name

Registered Address

Postcode

Mailing Address (If Different)

Postcode

Country of Incorporation / Organisation

SECTION B: ENTITY TAX RESIDENCY

Please indicate ALL countries in which the Entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent.

If you are unable to provide a relevant TAX Identification Number then please write the reason why in the TAX Identification Number section.

If the Entity is resident in the United States you must complete and return IRS (Internal revenue Service) form W-9. Please list additional non-US tax residencies in the table below.

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 principle office is located.

Country of Tax Residency

Tax Identification Number

Country of Tax Residency

Tax Identification Number

Country of Tax Residency

Tax Identification Number

SECTION B1: FATCA DECLARATION SPECIFIED US PERSONS

Please tick either (a), (b) or (c) below and complete as appropriate.

Tax Identification
Number

(a) The Entity **is** a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying Number (U.S. TIN) is:

☐

(b) The Entity is **not** a Specified U.S. Person (please also complete Sections C, D and E)

☐

(c) The Entity is a U.S. person but **not** a Specified U.S. Person (please also complete Sections C, D and E)

☐

SECTION C: ENTITY CLASSIFICATION FOR THE PURPOSES OF FATCA AND US IGAS

The Entity will either be a Financial institution (FI) or a Non-Financial Foreign Entity (NFFE). If you are an FI please complete Section C1 below, or if you are an NFFE please complete Section C2 below to determine the status of the Entity.

The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in section D.

C1: THE ENTITY IS A FINANCIAL INSTITUTION

If the Entity is a Financial Institution, please tick one of the categories below and provide the Entity's GIIN.

- Irish Financial Institution or a Partner Jurisdiction Financial Institution ☐
- Registered Deemed Compliant Foreign Financial Institution ☐
- Participating Foreign Financial Institution ☐

a) Registered with IRS

If you have registered as a Financial Institution (FI) or as a Sponsored Entity please enter your Global Intermediary Identification Number (GIIN). If you are a Sponsored closely held Investment Vehicle please provide the GIIN of your sponsoring FI.

Please confirm whether the GIIN is your own or your sponsors:

☐ Own ☐ Sponsor

Name of Sponsor (if applicable)

b) If the Entity is unable to provide a GIIN please indicate the reason below

- i) The Entity has applied, or is going to apply, for a GIIN (but has not yet received it) ☐
- ii) The Entity is an 'Exempt Beneficial Owner' ☐
- iii) The Entity is a 'Certified or Otherwise Deemed Compliant FI' for FATCA purposes (e.g. Irish registered charity) ☐
- iv) The Entity is a 'Non-Participating FFI' ☐
- v) Exempt FFI ☐
- vi) Other reason (Please specify) ☐

C2: THE ENTITY IS NOT A FINANCIAL INSTITUTION

If the Entity is not an FI, it will be considered to be a 'Non-Financial Foreign Entity (NFFE)'. It can be Active or Passive.

Please confirm the status of the Entity according to Irish regulations:

- i) Active NFFE ☐ ii) Passive NFFE (Please complete section E) ☐

SECTION D: ENTITY CLASSIFICATION FOR THE PURPOSES OF CRS

Please note an Entity's CRS classification may differ from its FATCA classification in Section C.

SECTION D1: FINANCIAL INSTITUTION UNDER CRS

If the Entity is a Financial Institution, please tick one of the below categories:

- i) Financial Institution under CRS (other than (ii) below) ☐
- ii) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please complete section E) ☐

SECTION D2: NON FINANCIAL INSTITUTION UNDER CRS

If the Entity is a Non Financial Institution, please tick one of the categories below:

i) Active Non-Financial Entity

☐

ii) Passive Non-Financial Entity (If this box is ticked, please complete section E)

☐

SECTION E: CONTROLLING PERSONS SELF-DECLARATION OF RESIDENCY

Only complete this section if you have completed section C2 Passive NFFE, D1 part II or D2 Passive NFE.

If you have declared the Entity to be an FI in section C1, or an Active NFFE in Section C2 and D2, you do not need to complete this section.

If you have indicated that the Entity is a Passive NFE in section D and the Entity is a non-profit organisation you do not need to complete this section.

Please list below each controlling person.

For each controlling person it is MANDATORY to indicate ALL countries in which you are resident for the purposes of that country's income tax. You must provide the tax identification number (TIN) for each country they are tax resident in. Example TIN's include PPS Number, Social Security Number and US TIN (US).

If any of the controlling persons are a US citizen, US resident, or have a substantial presence in the US *(see definition below), you must include US and any additional non-US tax residencies in the tax residency table.

*Substantial presence is defined as if you were physically present in the US on at least: 31 days during the current year, and 183 days during the 3 year period that includes the current year and the 2 years immediately before that.

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 Management Official of the Entity.

CONTROLLING PERSON 1

Type of Controlling Person:

Control by Ownership

☐

Control by Other Means

☐

Senior Management Official

☐

Full Name

Residential Address

Postcode

Date of Birth

Town/City of Birth
(Mandatory)

Country of Birth
(Mandatory)

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

CONTROLLING PERSON 2

Type of Controlling Person:

Control by Ownership

☐

Control by Other Means

☐

Senior Management Official

☐

Full Name

Residential Address

Postcode

Date of Birth

Town/City of Birth
(Mandatory)

Country of Birth
(Mandatory)

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

CONTROLLING PERSON 3

Type of Controlling Person: Control by Ownership ☐ Control by Other Means ☐ Senior Management Official ☐

Full Name

Residential Address

Postcode

Date of Birth

Town/City of Birth
(Mandatory)

Country of Birth
(Mandatory)

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

CONTROLLING PERSON 4

Type of Controlling Person: Control by Ownership ☐ Control by Other Means ☐ Senior Management Official ☐

Full Name

Residential Address

Postcode

Date of Birth

Town/City of Birth
(Mandatory)

Country of Birth
(Mandatory)

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Country of
Tax Residency

Tax Identification
Number

Reason for no Tax
Identification Number

Please attach additional sheets if necessary

SECTION F: DECLARATION

- I undertake to advise BCP promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide BCP with an updated declaration within 30 days of such a change in circumstances.
- I am aware that in certain circumstances BCP will be obliged to share information about the account with Irish tax authorities, who may pass it on to other tax authorities.
- I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

Without limitation, the provisions of the general Terms and conditions and the Terms of business of BCP shall apply to this form.

Signature

Print Name

Capacity

Date

FOR OFFICE USE ONLY

Please supply account number(s) if this is a new self certificate for use against existing accounts: