

# Entity Self-Certification

## Instructions for completion

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 client's 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 with relevant tax authorities.

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

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

If you have any questions about how to complete this form, please contact your tax advisor.

### 1. Client Identification

Client name (the "Entity")

#### Registered address

Number

Street

City, Town, State, Province or County

Postal Code

Country

### 2. FATCA Declaration Specified U.S. Person

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

(a)  The Entity is **not** a Specified U.S. Person

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

**U.S. TIN**

### 3. Entity's FATCA Classification

Please complete either 3.1 if the entity is a Financial Institution or 3.2 if the entity is a Non-Financial Institution

#### 3.1 Financial Institutions

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

- (I) Irish Financial Institution or a Partner Jurisdiction Financial Institution
- (II) Registered Deemed Compliant Foreign Financial Institution
- (III) Participating Foreign Financial Institution

Please provide the Entity's Global Intermediary Identification number (GIIN)

If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:

- (I) Partner Jurisdiction Financial Institution and has not yet obtained a GIIN
- (II) The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN

Please provide the sponsor's name and sponsor's GIIN:

Sponsor's name

Sponsor's GIIN

- (III) Exempt Beneficial Owner
- (IV) Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)
- (V) Non-Participating Foreign Financial Institution
- (VI) Excepted Foreign Financial Institution
- (VII) U.S. person but not a Specified U.S. person

#### 3.2 Non-Financial Institutions

If the Entity is not a Financial Institution, please confirm the Entity's FATCA status below:

- (I) The Entity is an Active Non-Financial Foreign Entity or
- (II) The Entity is a Passive Non-Financial Foreign Entity (If the Entity is a Passive Non-Financial Foreign Entity, please provide details of any Controlling Persons in Section 6 (whose percentage of ownership is 25% or greater) which are U.S. citizens or resident in the U.S. for tax purposes. The term Controlling Persons is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force)
- (III) The Entity is an Excepted Non-Financial Foreign Entity
- (IV) The Entity is a U.S. person but not a Specified U.S. person

#### 4. CRS Declaration of Tax Residency

**Note: Declaration of tax residency is requested in the context of the OECD Common Reporting Standard (“CRS”), an initiative to implement automatic exchange of financial account information on a global basis.**

Please indicate the Entity’s place of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers)

Provision of a Tax ID Number is required unless you are tax resident in a jurisdiction that does not issue a Tax ID Number. If the entity is not tax resident in any jurisdiction, for example 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.

Country of Tax Residency


Tax ID Number


#### 5. Entity’s CRS Classification

Please complete either 5.1 if the entity is a Financial Institution or 5.2 if the entity is a Non-Financial Institution.

For more information please see the Common Reporting Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

##### 5.1 Financial Institutions 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 indicate the details of any Controlling Person(s) of the Entity in Section 6)

##### 5.2 Non-Financial Institutions under CRS:

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

- (I) Active Non-Financial Entity (NFE) - a corporation the stock of which is regularly traded on an established securities market or a corporation of which is a related entity of such a corporation
- (II) Active Non-Financial Entity (NFE) - a Government Entity or Central Bank.
- (III) Active Non-Financial Entity (NFE) - an International Organisation.
- (IV) Active Non-Financial Entity (NFE) - other than (I) - (III) (for example a start-up NFE or a non-profit NFE).
- (V) Passive Non-Financial Entity (If this box is ticked, please indicate the details of any Controlling Person(s) of the Entity in Section 6).

##### 5.3 Excluded Account under CRS:

- (I) A retirement or pension account within the meaning of “excluded account” as defined by either the CRS or Irish Revenue Regulation S.I. No. 583 of 2015.

## 6: Controlling persons

Please complete the details of any Controlling Person(s) below where Section 3.2 (II), Section 5.1 (II), or Section 5.2 (V) have been ticked in respect of the entity's FATCA/CRS classification.

Full Name

1.
2.
3.
4.
5.

Date of birth

DD / MM / YYYY
DD / MM / YYYY
DD / MM / YYYY
DD / MM / YYYY
DD / MM / YYYY

Full residential address

1.
2.
3.
4.
5.

Details of controlling person's beneficial ownership - please provide the % of ownership

1.
2.
3.
4.
5.

Country of Tax residence

1.
2.
3.
4.
5.

Tax ID number


The term 'Controlling Persons' is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force. 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 VII of the CRS Standard. [www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries](http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries)

**7: 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 undertake to advise Goodbody promptly and provide an updated Self-Certification where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

**Authorised Signature(s)**

Signature

Print full name

Capacity in which declaration is made

Date

Signature

Print full name

Capacity in which declaration is made

Date







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Goodbody Stockbrokers registered in Ireland No. 54223. Registered Office: Ballsbridge Park, Ballsbridge, Dublin 4, Ireland. VAT Reg No. 1410304P.

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