

TAXATION INFORMATION AND SELF-CERTIFICATION

For Entity investors

INTRODUCTION

Under Automatic Exchange of Information (AEOI) regulations we are required to obtain various details of our investors, including where they are established, countries of tax residence*, related tax identification numbers** and their 'self-certification' that the information they provide is true and complete. We may have to provide this information to our domestic tax authority who may share it with overseas tax authorities. We may also have to collect and record information about parties linked to you, which are referred to as 'Controlling Persons'. We may have to provide this information to the tax authority where Old Mutual International (OMI) is based, who may share the information with overseas tax authorities.

An entity is a legal person or legal arrangement as opposed to a living individual. Examples of entity would be companies, trusts or foundations.

*Country of tax residence

Each jurisdiction has its own rules for defining tax residence. Normally an Entity is tax resident where it is established or conducts the majority of its activity. Because tax residence is determined by the country or countries in which tax is paid, it is possible to be tax resident in more than one country at the same time.

**Tax Identification Number (TIN)

A TIN will be the unique code or an equivalent number assigned by a jurisdiction to identify an Entity for the purpose of administering tax laws. This is normally the number used when corresponding with a tax authority. This could be a specific tax identification number, or an equivalent unique reference. Further information on the issuance rules for TINs and their format is on the OECDs website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Change of Circumstances

The information provided in this self-certification will remain valid unless there is a change of circumstance which affects or alters that information. If we receive information which suggests the Entity's country of tax residence has changed, we may ask you to complete another self-certification. You must notify us if there is a change in circumstance that makes this form incorrect or incomplete.

NOTE

- For help to work out where you are tax resident, or if you are unsure about your TIN, please consult your financial adviser or refer to the information on the Organisation for Economic Co-operation and Development's (OECD) website www.oecd.org/tax/automatic-exchange.
- If you are unsure what information to include, please consult your financial adviser.
- Your financial adviser will also be able to confirm that this is the most up-to-date version of this form.
- References to investor means an account/bond/plan/policy holders with a regulated Old Mutual International company, details of which are shown in the relevant company's legal information at the end of this form.
- If there are more than two investors, please provide the additional investors' information on a separate form.

Please tick/complete this form, as applicable, using BLOCK CAPITALS and blue or black ink.

PART I - INFORMATION ABOUT YOU

SECTION 1 - DETAILS OF THE POLICY/BOND/ACCOUNT/PLAN

Policy/plan/bond/account
number (if known)

Product type (if known)

Name of financial
adviser

SECTION 2 - DETAILS OF THE ENTITY

Legal Name of Entity

Jurisdiction of Incorporation/Organisation/Establishment

Registered Address

Postcode

Country

Mailing Address (if different from above)

Postcode

Country

PART II - US FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

SECTION 3 - ENTITIES THAT ARE US PERSONS

Is the Entity a US Person?

☐

No - go to section 4

☐

Yes - tick (a) or (b) below and complete as appropriate

(a) The Entity is a US Person and the Entity's US federal taxpayer
identification number (US TIN) is as follows:

☐

(b) The Entity is a US Person but is exempt from FATCA reporting
and the relevant exemption for this is as follows:

☐

SECTION 4 - FATCA CLASSIFICATION FOR NON-US ENTITIES

If the Entity is unable to provide a Global Intermediary Identification Number (GIIN), please complete 4.2.

4.1 If the Entity is a Registered Financial Institution with the Internal Revenue Service (IRS), please tick one of the categories below, and provide the Entity's GIIN at 4.1.1

(a) Intergovernmental Agreement (IGA) Partner Jurisdiction Financial Institution

☐

(b) Registered Deemed Compliant Foreign Financial Institution

☐

(c) Participating Foreign Financial Institution

☐

4.1.1 GIIN:

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

- (a) The Entity is a Sponsored Financial Institution (including a Sponsored Investment Entity and Sponsored Closely Held Investment Vehicle) and has not yet obtained a GIIN but is sponsored by another Entity that has registered as a Sponsoring Entity. ☐
Please provide the Sponsoring Entity's name and GIIN below:

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

- (b) The Entity is a Trustee Documented Trust. Please provide the Trustee's name and GIIN below: ☐

Trustee's Name:

Trustee's GIIN:

- (c) The Entity is a Certified Deemed Compliant, or other non-reporting Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Please indicate the relevant exemption: ☐

- (d) The Entity is an Owner Documented Financial Institution. ☐

- (e) The Entity is a non-Participating Foreign Financial Institution ☐

4.3 If the Entity is **not** a Financial Institution, please tick one of the reasons below and confirm the Entity's FATCA status below:

- (a) The Entity is an Exempt Beneficial Owner. Please indicate status below: ☐

- (b) The Entity is an Active Non-Financial Foreign Entity (Active NFFE). This includes an Excepted NFFE ☐

- (c) The Entity is a Passive Non-Financial Foreign Entity (Passive NFFE) ☐

If you have ticked 4.3 (c), please provide details of the Controlling Persons in Part IV.

- i. If the Entity is a Direct Reporting NFFE, please provide the Entity's GIIN below:

- ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's Name and GIIN below:

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

PART III – THE COMMON REPORTING STANDARDS

SECTION 5 – DECLARATION OF TAX RESIDENCE

Please indicate the Entity's country of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Numbers (TINs) for each jurisdiction.

JURISDICTION OF TAX RESIDENCE	TIN

If a TIN is not available, please provide a functional equivalent (such as a business or company registration number or other similar form of identification). If no TIN or functional equivalent is available for any of the jurisdictions listed, insert 'not applicable' in the relevant TIN space above and advise the reason below (such as the jurisdiction does not issue such numbers):

Further information on the issuance rules for TINs and their format is on the OECDs website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

SECTION 6 – COMMON REPORTING STANDARDS (CRS) CLASSIFICATION

Please provide your CRS classification by ticking the corresponding circle(s) below. Please note, an Entity's CRS classification may not necessarily be the same as its classification for US FATCA purposes.

- 6.1 If the Entity is a Financial Institution, please tick here and specify the type of Financial Institution below: ☐
- 6.1.1 Depository Institution ☐
- 6.1.2 Custodial Institution ☐
- 6.1.3 Investment Entity ☐
- 6.1.4 'Managed' Investment Entity ☐
- 6.1.5 Specified Insurance Company ☐

If you have ticked 6.1.4 and the Entity is resident in a Non-Participating Jurisdiction, the Entity will be treated as a Passive Non-Financial Entity (Passive NFE) Institution therefore please provide details of the Controlling Persons by completing Part IV of this form.

- 6.2 Tick here if the Entity is a Non-Reporting CRS Financial Institution. Please specify the type below: ☐
- Governmental Entity ☐
- International Organisation ☐
- Central Bank ☐
- Broad Participation Retirement Fund ☐
- Narrow Participation Retirement Fund ☐
- Pension Fund of a Government Entity, International Organisation or Central Bank ☐
- Exempt Collective Investment Vehicle ☐
- Trustee Documented Trust ☐
- Qualified Credit Card Issuer ☐
- Other Entity defined under domestic law as low risk of being used to evade tax (please specify the type below). ☐

- 6.3 Tick here if the Entity is an Active Non-Financial Entity (Active NFE) ☐
- 6.4 Tick here if the Entity is a Passive Non-Financial Entity (Passive NFE) ☐
- If you have ticked 6.4, please provide details of the Controlling Persons in Part IV.*

SECTION 7 – ENTITY DECLARATION AND UNDERTAKINGS

I declare (as the authorised signatory or responsible officer of the Entity) that the information provided in this form is accurate and complete to the best of my knowledge and belief.

I undertake to advise and provide OMI with an updated Self-Certification form within 30 days where any change in circumstance occurs which causes any of the information contained in this form to be obsolete, inaccurate or incomplete.

I hereby consent to OMI sharing this information with relevant tax authorities.

Authorised
Signatory/Signatories:

Position(s)/Title(s):

Date (dd/mm/yyyy)

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PART IV – CONTROLLING PERSONS

Please complete the following section in full for each controlling person.

SECTION 8 – IDENTIFICATION OF CONTROLLING PERSON

	CONTROLLING PERSON 1	CONTROLLING PERSON 2
Full name		
Current Residential Address	Postcode Country	Postcode Country
Correspondence Address (if different)	Postcode Country	Postcode Country
Date of birth (dd/mm/yyyy)		
Town/City of birth		
Country of birth		

SECTION 9 – DECLARATION OF TAX RESIDENCE

Please indicate each Controlling Person's place of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction. If there are more than two Controlling Persons, please complete pages 5 and 6 with the relevant details and attach them to this form.

	CONTROLLING PERSON 1	CONTROLLING PERSON 2
Country of tax residence 1		
Tax Identification Number (TIN) 1		
Country of tax residence 2		
Tax Identification Number (TIN) 2		

If you do not have a TIN for one or more of the countries of tax residence above, please insert '**not applicable**' in the relevant country TIN field and explain the reasons for not having a TIN in the box below.

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Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

SECTION 10 – CONTROLLING PERSON DECLARATION AND UNDERTAKINGS

I understand that the information supplied by me is collected and processed by OMI to comply with its legal and regulatory obligations.

I acknowledge that the information provided in this form and regarding the Controlling Persons and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this policy/bond/account/plan is maintained and exchanged with tax authorities of another jurisdiction in which I or the Controlling Person(s) may be tax resident pursuant to an International Agreement to exchange financial account information.

I certify that I am a Controlling Person, or am authorised to sign for the Controlling Person, in respect of every policy/bond/account/plan held by the Entity policy/bond/account/plan holder to which this form relates.

I declare that all of the statements made in this declaration, to the best of my knowledge and belief, are true, correct and complete.

I undertake to advise OMI of any change in circumstance which affects my tax residency status and that of any other individuals detailed in this form, or which causes the information to become obsolete or incorrect, and to provide the recipient with a suitably updated self-certification and declaration in the event of such change of circumstances.

APPLICANT/POLICYHOLDER/CONTROLLING PERSON

Signature

Print name

Date (dd/mm/yyyy)

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Capacity

APPLICANT/POLICYHOLDER/CONTROLLING PERSON

Signature

Print name

Date (dd/mm/yyyy)

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Capacity

www.oldmutualinternational.com

Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

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