

Individual Self-Certification

Curmi & Partners Limited



This is a self-certification form ("Certification Form") that you will need to complete and provide to Curmi & Partners Limited for the purpose of complying with relevant tax regulations to enable the automatic exchange of financial account information ("AEOI"). The data collected may be reported by Curmi & Partners Limited, directly or indirectly, to relevant tax authorities. Curmi & Partners Limited does not and cannot provide any tax advice. If you have any questions about how to complete this form, please consult your tax advisor. This form is intended to assist the Client and Curmi & Partners Limited in identifying and classifying each account holder's tax status and to complete the documentation necessary for compliance with relevant AEOI tax regulations, including the US Foreign Account Tax Compliance Act ("FATCA") and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information in Tax Matters, as implemented in relevant jurisdictions ("CRS").

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual FATCA_CRS Entity Self-Certification Form
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9

Please complete Parts 1– 3 in BLOCK CAPITALS

Part 1

Identification of Individual Account Holder

A. Name of Account Holder:

Family Name or Surname(s)

Title Mr Mrs Ms Miss Other

First or Given name(s)

Middle Name(s)

B. Current Residence Address:

Line 1 House/Apt/Suite Name, Number, Street)

Line 2 Town/City Province/County/State

Country Postal Code / ZIP code

C. Mailing Address: (please only complete if different from the address shown in Section B above)

Line 1 House/Apt/Suite Name, Number, Street)

Line 2 Town/City Province/County/State

Country Postal Code / ZIP code

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D. Date of birth

E. Place of birth

Town or City of Birth

Country of Birth

Part 2

Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN") (See Appendix)

Please complete the following table indicating:

- ▶ where the Account Holder is a tax resident;
- ▶ the Account Holder's TIN for each country indicated.

If the Account Holder is tax resident in more than three countries please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A, B** or **C**:

Reason A The country where the Account Holder is liable to pay tax does not issue TINs to its residents

Reason B The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

	Country of tax residence	TIN	If no TIN available enter Reason A, B or C
1			
2			
3			

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Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1	
2	
3	

Part 3

Declarations and Signature

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 Curmi & Partners Ltd setting out how Curmi & Partners Ltd may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

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

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to Curmi & Partners Ltd and that such information may be provided to the tax authorities of the country in which the account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

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**CURMI &
PARTNERS**

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

I undertake to advise Curmi & Partners Ltd within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Curmi & Partners Ltd with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature:

Print name:

Date

Note: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity:

Appendix – Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or domestic tax authority.

‘Account Holder’ The term ‘Account Holder’ means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/ child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

‘Controlling Person’ This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (‘NFE’) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term ‘beneficial owner’ as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

If the account is maintained for an entity of which the individual is a Controlling Person, then the ‘Controlling Person tax residency Self-Certification’ form should be completed instead of this form.

‘Entity’ The term ‘Entity’ means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

‘Financial Account’ A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

‘Participating Jurisdiction’ A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

‘Reportable Account’ The term ‘Reportable Account’ means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person

‘Reportable Jurisdiction’ A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

‘Reportable Person’ A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

‘TIN’ (including ‘functional equivalent’) The term ‘TIN’ means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a ‘functional equivalent’). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.