

## **Entity Self-Certification for Certain U.S. Persons and/or Non-Profit Organisation Investors**

**Important: Please note that this form is for use only by an investor who is an entity and is a U.S. Person, or a Non-Profit Organisation that is not a Financial Institution. All other investors should complete the form entitled "Entity Self-Certification" or "Individual Self-Certification" as appropriate.**

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 investor'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 obliged to share this information, and other financial information with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

### **FATCA Defined Terms**

All terms identified in the FATCA Glossary of Terms are as defined in the Agreement between the Government of Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, a copy of which is available on the Irish Revenue website at <http://www.revenue.ie/en/business/international/agreement-ireland-usa-compliance-fatca.pdf>.

### **CRS Defined Terms**

All terms identified in the CRS Glossary of Terms are as defined in the CRS.

For further information on FATCA, the CRS or any of the terms used in this Form, 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> in the case of CRS only.

If any of the information below about your tax residence or FATCA or CRS classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about this form or the investor's tax residency status, please refer to the links above or the OECD CRS Portal or contact your tax advisor.

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### **Section 1: Investor Identification**

**Investor Name:** \_\_\_\_\_ (the "Entity")

#### **Current Residence Address:**

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, town, State, Province or County: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

#### **Mailing address (if different from above):**

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, town, State, Province or County: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

Country of Incorporation: \_\_\_\_\_

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## Section 2: U.S. Person (if applicable):

Please tick (a) or (b) below and complete as appropriate, if applicable

- a)  The Entity is a Specified U.S Person and the Entity's U.S Federal Taxpayer Identifying number (US TIN) is as follows: \_\_\_\_\_
- b)  The Entity is a U.S. Person but is **not** a Specified U.S Person and the Entity's U.S Federal Taxpayer Identifying number (US TIN) is as follows: \_\_\_\_\_
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## Section 3: CRS Declaration of Tax residency

(Note: Declaration of Tax residency is requested in the context of the CRS)

Please indicate the Entity's country of tax residence (if resident in more than one country you must detail all countries of tax residence and associated Tax ID numbers).

Country of Tax Residency	Tax ID Number

## Section 4: Entity's FATCA Classification:

- Please tick if the Entity is not a Financial Institution and is a Non-Profit Organisation for FATCA purposes
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Note: If you cannot complete either Section 2 above or this Section 4, you must complete the form entitled "Individual Self-Certification for FATCA and CRS" and/or the form entitled "Entity Self-Certification for FATCA and CRS", as applicable.

## Section 5: Entity's CRS Classification (The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 4):

For more information please see the CRS Standard and associated commentary, which is available at the following link at: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

- Please tick if the Entity is not a Financial Institution and is a Non-Profit Organisation for CRS purposes
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Note: If you cannot complete this Section 5, you must complete the form entitled "Individual Self-Certification for FATCA and CRS" and/or the form entitled "Entity Self-Certification for FATCA and CRS", as applicable.

## Section 6: 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 acknowledge that the information contained in this form and information regarding the Account Holder may be reported 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 where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information

I/We undertake to advise the recipient promptly and provide an updated Self-Certification form and any documentary evidence required by us under applicable law or guidance where any change in circumstance occurs, which causes any of the information contained in this form to be incorrect.

### Authorised Signature(s):

\_\_\_\_\_

### Print Name:

\_\_\_\_\_

### Capacity in which declaration is made:

\_\_\_\_\_

Date: (dd/mm/yyyy): \_\_\_\_\_

\_\_\_\_\_

### FATCA Glossary of Terms

*(For FATCA guidance purposes only. For full FATCA definitions please see the Agreement between the Government of Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, a copy of which is available on the Irish Revenue website at <http://www.revenue.ie/en/business/international/agreement-ireland-usa-compliance-fatca.pdf>. For further FATCA guidance, please see the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html>).*

**FATCA** means the Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**Non-Profit Organisation** means an entity that meets ALL of the following criteria:

- (i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) It is exempt from income tax in its country of residence;
- (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof

**Specified U.S Person** means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange

Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

**U.S. Person** means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This term shall be interpreted in accordance with the U.S. Internal Revenue Code.

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### CRS Glossary of Terms

*(For CRS guidance purposes only. For full CRS definitions and further guidance, please see the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the OECD at <http://www.oecd.org/tax/automatic-exchange>)*

**AEOI** means Automatic Exchange of Information.

**CRS** means the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, commonly known as the Common Reporting Standard.

**Financial Institution** means a custodial institution, a depository institution, an investment entity or a specified insurance company, with certain exceptions, as set out in the the CRS, which is available at: <http://www.revenue.ie/en/business/aeoi/index.html>

**Non-Profit Organisation** means an entity that meets ALL of the following criteria:

- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) it is exempt from income tax in its jurisdiction of residence;
- (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws of the entity's jurisdiction of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's jurisdiction of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's jurisdiction of residence or any political subdivision thereof

**OECD** means the Organisation for Economic Cooperation and Development