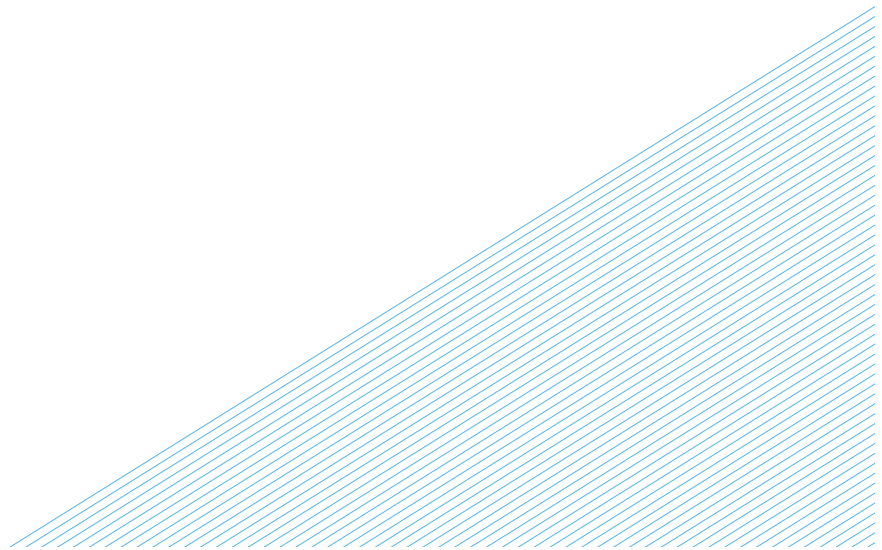


ENTITY SELF-CERTIFICATION FOR FATCA AND CRS



INSTRUCTIONS FOR COMPLETION

Cidel is obligated under the Foreign Account Tax Compliance Act (FATCA), related intergovernmental agreements (“IGAs”) and regulations based on the OECD (Organization for Economic Cooperation and Development) Common Reporting Standard (“CRS”) to collect certain information about each account holder. Please complete the sections below as directed and provide any additional information that is required. Please note that in certain circumstances we may be legally obliged to share information, and other financial information with the relevant tax authorities. This form is intended to request information only where such request is not prohibited by local law.

If you have any questions about this form or defining the account holder’s tax residency status, please refer to the OECD CRS portal (<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>) or speak to a tax adviser.

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

(Mandatory fields are marked with an *)

Accountholders that are individuals should not complete this form and should complete the form entitled “Individual Self-Certification for FATCA and CRS”.

SECTION 1: ACCOUNT HOLDER IDENTIFICATION

Legal Name of Entity*: (the "Entity")

Country of Incorporation/
Organization*

Current Residential Address or Registered Address*:

Number & Street

City / Town

State / Province / County

Postal Code / Zip Code

Country

Mailing address (if different from above):

Number & Street

City / Town

State / Province / County

Postal Code / Zip Code

Country

SECTION 2: U.S. OR UNITED KINGDOM PERSONS

Please tick and complete as appropriate.

The Entity is a Specified U.S. Person and the Entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption

The entity is a Specified United Kingdom Person and the entity's United Kingdom identifying tax number is as follows:

The entity is a United Kingdom Person that is not a Specified United Kingdom Person. Indicate exemption

Complete Section 3 if the entity has non-U.S. or non-UK tax residencies.

SECTION 3: DECLARATION OF TAX RESIDENCY (OTHER THAN U.S. OR U.K.)

Please indicate the entity's place of tax residence, detail all countries and associated tax reference number type and number.

If the entity is a tax resident in more than three countries, please use a separate sheet.

Note: Provision of a Tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

1. _____	_____	_____
Country of Tax Residency	Tax Identification Number	*If no TIN available enter Reason A, B or C
2. _____	_____	_____
Country of Tax Residency	Tax Identification Number	*If no TIN available enter Reason A, B or C
3. _____	_____	_____
Country of Tax Residency	Tax Identification Number	*If no TIN available enter Reason A, B or C

If the Entity is not tax resident in any jurisdiction (e.g. because it is fiscally transparent), please indicate below and provide its place of effective management or country in which its principal office is located.

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

REASON A - The country/jurisdiction where the Account Holder is resident 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 domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Provision of a TAX ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN. If applicable, please specify the reason for non-availability of a Tax ID Number:

Complete Sections 4 and 5 as applicable and proceed to Section 6: Declarations and Undertakings.

SECTION 4: ENTITY'S US FATCA CLASSIFICATION*

(The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in Section 6).

4.1 FINANCIAL INSTITUTIONS UNDER FATCA:

(if the Entity is a Registered Financial Institution, please tick one of the below categories and provide the Entity's GIIN at 4.1.1.)

- A. Barbados or IGA Partner Jurisdiction Financial Institution
- B. Participating Foreign Financial Institution
- C. Registered Deemed Compliant Foreign Financial Institution

4.1.1 PLEASE PROVIDE THE ENTITY'S GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

4.2 IF THE ENTITY IS A FINANCIAL INSTITUTION BUT UNABLE TO PROVIDE A GIIN, PLEASE TICK ONE OF THE BELOW REASONS:

- A. The Entity is a sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity which does not have a GIIN. Please provide the sponsoring Entity's name and GIIN:

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

- B. The Entity is a Trustee Documented Trust but is sponsored by another entity which does not have a GIIN. Please provide the Trustee's name and GIIN.

Trustee's Name:

Trustee's GIIN:

- C. The entity is a Certified Deemed Compliant Foreign Financial Institution, or otherwise 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). Indicate exemption:

- D. The entity is a Non-Participating Foreign Financial Institution

4.3 IF THE ENTITY IS NOT A FOREIGN FINANCIAL INSTITUTION, PLEASE CONFIRM THE ENTITY'S FATCA STATUS BELOW:

If the Entity is not a Financial Institution, please tick one of the categories below

A. Exempt Beneficial Owner. Indicate status

B. Active Non-Financial Foreign Entity (including an Excepted NFFE)

C. Direct Reporting NFFE, please provide the Entity's GIIN

Entity's Name:

Entity's GIIN:

D. Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's name and GIIN

Sponsor's Name:

Sponsor's GIIN:

E. Passive Non-Financial Foreign Entity (If this box is ticked, please complete the table below)

Indicate the full name, address, tax reference type of the Controlling Persons.

Full Name	Full Residence Address	Tax Reference Type and Number

SECTION 5: ENTITY COMMON REPORTING STANDARD (CRS) CLASSIFICATION*

Provide your CRS classification by checking the corresponding boxes. Note that CRS classification does not necessarily coincide with your classification for US or UK FACTA purposes.

5.1 FINANCIAL INSTITUTIONS UNDER CRS

- A. Reporting Financial Institution under CRS
OR
- B. Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:
 - Government Entity
 - International Organization
 - Central Bank
 - Broad Participation Retirement Fund
 - Narrow Participation Retirement Fund
 - Pension Fund of a Government Entity, International Organization, or Central Bank
 - Exempt Collective Investment Vehicle
 - Trust whose trustee reports all required information with respect to all CRS Reportable Accounts and wholly owned subsidiaries of trusts
 - Qualified Credit Card Issuer
 - Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law: _____
- C. Financial Institution resident in a Non-Participating Jurisdiction under CRS. Specify the type of financial institution resident in a Non-Participating Jurisdiction below:
 - a) Investment Entity and managed by another Financial Institution. If you tick this box please complete the Controlling Person Tax Residency Form.
 - b) Other Investment Entity
 - c) Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company

5.2 NON-FINANCIAL INSTITUTION, UNDER CRS:

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

- A. Active Non-Financial Entity - a corporation that is regularly traded or a related entity of a regularly traded corporation. Provide the name of the stock exchange where traded:

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:

- B. Active Non-Financial Entity - a Government Entity, a Central Bank, or an Entity wholly owned by one or more of the foregoing
- C. Active Non-Financial Entity - an International Organization
- D. Active Non-Financial Entity - other than (a) - (c) (for example a startup Non-Financial Entity or a non-profit NFE)
- E. Passive Non-Financial Entity (if this box is ticked, please complete the Controlling Person Tax Residency Form.)

SECTION 6: ENTITY DECLARATIONS AND UNDERTAKINGS

I/We declare (as an authorized 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 within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorized Signature*: _____ Authorized Signature*: _____

Print Name*: _____ Print Name*: _____

Position/Title*: _____ Position/Title*: _____

Date: (dd/mm/yyyy)*: _____ Date: (dd/mm/yyyy)*: _____

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.