

# FATCA & CRS - Self-Certification Form for Non-Individuals

Tax regulations<sup>1</sup> require the collection of certain information about each account holder's tax residency and citizenship status.

Please complete, where applicable, the relevant sections below and provide any additional information as may be required. This form is intended to request information only where such request is not prohibited by local law.

In certain circumstances there may be a requirement to share this information with relevant tax authorities. Please refer to the accompanying guidance notes when completing this form.

If you have any questions about how to complete this form, please contact your tax adviser or local tax authority.

If your organisation is resident in the United States<sup>2</sup> or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

## Part 1 – Entity organisation details

(a) Legal Name of entity or organisation

  


Province, State or Town

City

(b) Country of incorporation or organisation

Postal Code

(c) Registered address (do not use a P.O. box (unless this is your registered address) or an 'in care of address')

  


Country

## Part 2 – Tax residency

- Please note that it is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is available or has not yet been issued, please provide an explanation for this in the relevant box below.
- Enter the entity or organisation's Tax Identification Number (TIN) if the entity's country of residence for tax purposes has issued you with a TIN. The TIN is a combination of letters and/or numbers assigned to the entity or organisation by their country of residence (or its tax authorities) to identify the entity in the course of collecting taxes
- In some countries this may be a number that is specifically referred to as a TIN while other countries may use other numbers (this is usually the number you would use for your tax returns) to identify their residents for tax purposes. If the entity does not have a TIN and its country issues TIN upon request then you cannot complete the form until you have obtained such TIN

I hereby certify that the entity or organisation identified above is a tax resident of:

If the organisation is not a specified<sup>3</sup> person in the country stated above, please tick box  and detail your reason in the space provided below:

For tax purposes; and the entity or organisation's Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is:

If the entity or organisation is tax resident in more than one jurisdiction please provide details in the following section as appropriate.

Country	Tax Identification Number (TIN)	If no TIN available? Please provide explanation below

### Part 3 – Entity certification

Please note it is mandatory to complete either Section A or Section B (overleaf)

#### Section A – For a Financial Institution (FI) to complete

##### 1. (a) Financial Institution – Investment Entity

- (i) An investment Entity located in a Non-participating Jurisdiction and managed by another Financial Institution.   
(If you have ticked this box please complete the details for each Controlling Person in the Section C)

- (ii) Other Investment Entity

- (b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

##### 2. (a) If you have ticked 1 (a) or 1 (b) above, please provide, if held, your Organisation's Global Intermediary Identification Number (GIIN) obtained for FATCA Purposes:

If you do not have a GIIN but you are sponsored by another entity which is carrying out due diligence for both US FATCA on your behalf and is carrying out your due diligence as a third party service provider under the CRS, please provide their GIIN in the space above and state their name:

- (b) If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:

- (i) It is a Participating Financial Institution in a IGA Partner Jurisdiction and has not yet obtained a GIIN
- (ii) It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it iii.
- (iii) It is an Exempt Beneficial Owner (i.e. an international organisation)
- (iv) It is a Certified Deemed Compliant Financial Institution (e.g. a registered charity)
- (v) It is an Owner Documented Financial Institution
- (vi) It is a Non-Participating Foreign Financial Institution
- (vii) Other (please state):

#### Section B – For a Non-Financial Entity (NFE) to complete

- (a) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

If you have ticked (a), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (a) is a Related Entity of:

- (b) Active NFE – a Government Entity or Central Bank

- (c) Active NFE – an International Organisation

- (d) Active NFE – other (Please refer to guidance for further details)

If you are a Start-up company formed in the past 24 months, please provide your date of incorporation.

Date: / /

- (e) Passive NFE (Note: if ticking this box please complete Section C)

#### Section C - Controlling Persons

Controlling Persons<sup>4</sup> are the natural person(s) who exercise control over an entity.

If you are an investment Entity located in a Non-participating Jurisdiction and managed by another Financial Institution or a passive NFE, please complete the details for each Controlling Person in the section below (please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form) or attach completed Controlling Person forms for each Controlling Person:

##### Controlling Persons - 1st

Capacity/Position

Name of Applicant

Date of birth

/ /

Place of Birth (City/Town)

Country of Birth

Gender

Occupation Type

Father's Name

% of holding

CP/UBO Code<sup>5</sup>:

Province, State or Town

Nationality

City

Permanent Residential Address:

Postal Code

Country

Country	Tax Identification Number (TIN)	If no TIN available? Please provide explanation below
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

### Controlling Persons - 2nd

Capacity/Position

% of holding

CP/UBO Code<sup>5</sup>:

Name of Applicant

Nationality

Date of birth  
 /  /

Permanent Residential Address:

Place of Birth (City/Town)

Province, State or Town

Country of Birth

City

Gender

Postal Code

Occupation Type

Country

Father's Name

Country	Tax Identification Number (TIN)	If no TIN available? Please provide explanation below
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

### Controlling Persons - 3rd

Capacity/Position

Country of Birth

Name of Applicant

Gender

Date of birth  
 /  /

Occupation Type

Place of Birth (City/Town)

Father's Name

% of holding

CP/UBO Code<sup>5</sup>:

Province, State or Town

Nationality

City

Permanent Residential Address:

Postal Code

Country

Country	Tax Identification Number (TIN)	If no TIN available? Please provide explanation below
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

### Part 4 – Declaration and Signature

1. I understand that the information supplied by me is covered by the full provision's of the terms and conditions governing the Account holder or Trust relationship (both present and future) with each of the Barclays<sup>6</sup> entity ("Barclays") setting out how Barclays or any other associated entities may use and share the information supplied by me.

I authorise Barclays to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of Barclays for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that Barclays may have in its possession that is relevant to the entity's qualification for any benefits claimed on the basis of this Declaration.

I acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.

2. I authorise Barclays to provide, directly or indirectly, a copy of this form and information relating to the account(s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

3. I consent to and authorize Barclays to disclose the information set out in this form to any third party, give any undertakings and/or make any declarations in this respect on my behalf provided: (i) any disclosure, undertaking and/or declaration given by Barclays on my behalf is for any purpose in connection with services that Barclays provides to me and (ii) such information, undertaking and/or declaration was requested by a third party in order to comply with applicable regulations and/or authorities.

4. I certify that that the entity named is the account holder of all the income to which this form relates.

5. If signing on behalf of the Controlling persons, I undertake to notify them of the completion of this form and that their details may be reported to the tax authorities of the country in which they are resident for tax purposes.

If you have signed this on behalf of the account holder please indicate the capacity in which you have acted and provide your name and address here:

Capacity

Full Name

Address

I undertake to notify Barclays of any change in circumstances that causes any information on this form to become incorrect and to provide a suitably updated form within **30 days of such change**.

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the entity identified in Part 1 of this form.

Sign here

Print name

Date:   /   /

## Information

<sup>1</sup> The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various Agreements to Improve International Tax Compliance entered into between India and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

<sup>2</sup> The definitions of these terms may be found in paragraphs §1.1471-1, §1.1471-5, §1.1471-6, §1.1472-1 and §1.1473-1 of the United States Internal Revenue Code. If the country in which your organisation is resident has signed an Intergovernmental Agreement (IGA) with the United States or with other relevant countries, please refer to the equivalent definitions in the relevant IGA and or the enabling legislation applicable to that country's IGA.

<sup>3</sup> The term 'Specified Person' is defined by reference to local laws in the country where the entity is established. For US FATCA the term '**Specified US Person**' means – A U.S person other than the following:

- 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 (e)(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) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701 (a)(37) of the U.S. Internal Revenue Code;
- v. 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 U.S. Securities and 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;
- xii. a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- xiii. any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

<sup>4</sup>Controlling person -Controlling persons: Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, the said expression means the person in equivalent or similar position. In determining the beneficial owner, the procedure specified under sub-section 6(B) to section 114F of Income-tax Rules, 1962 read along with circular bearing reference no CIR/MIRSD/2/2013, issued by the Securities and Exchange Board of India (SEBI) on the 24th January, 2013 with respect to Barclays Securities (India) Private Limited and read long with circular bearing reference no DBOD.AML.BC. No.71/14.01.001/2012-13, issued by the Reserve Bank of India (RBI) on the 18th January, 2013, as amended/replaced from time to time shall be applied

Pursuant to guidelines on identification of beneficial ownership issued by SEBI and RBI, persons (other than Individuals) are required to provide details of beneficial owner(s). Accordingly, the beneficial owner means 'Natural Person', who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest of / entitlements to:

- (a) More than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
- (b) More than 15% of the capital or profits of the juridical person, where the juridical person is a partnership; or
- (c) More than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Where no natural person is identified the identity of the relevant natural person who holds the position of senior managing official.

<sup>5</sup> UBO Code/Type Code of the Controlling Person

Code Sub-category

01 CP of legal person-ownership / 02 CP of legal person-other means / 03 CP of legal person-senior managing official  
04 CP of legal arrangement-trust-settlor / 05 CP of legal arrangement-trust-trustee / 06 CP of legal arrangement-  
trust- protector / 07 CP of legal arrangement-trust-beneficiary / 08 CP of legal arrangement-trust-other / 09 CP of legal  
arrangement-Other-settlor equivalent / 10 CP of legal arrangement-Other-trustee equivalent / 11 CP of legal arrangement-  
Other-protector equivalent / 12 CP of legal arrangement-Other-beneficiary equivalent / 13 CP of legal arrangement-Other-  
other equivalent / 14 Unknown

<sup>6</sup> The term Barclays includes Barclays Securities (India) Private Limited, Barclays Bank PLC, Barclays Wealth Trustees (India) Private Limited and Barclays Investments and Loans (India) Limited