

# AUTOMATIC EXCHANGE OF INFORMATION ENTITY SELF-CERTIFICATION

(FOR CORPORATE AND TRUST INVESTORS)

## INSTRUCTIONS FOR COMPLETION

Under Tax Regulations and intergovernmental agreements entered into by the Isle of Man in relation to the automatic exchange of information for tax matters (collectively "AEOI"), RL360 is required to collect information about each plan owner's tax status.

Please complete all relevant sections below and provide any additional information or certified documentation as directed.

This form is for owners of RL360 plans who are classified as an Entity under the Tax Regulations.

Please see our AEOI definitions for further clarification.

Each individual controlling person must complete a separate Individual Self-Certification form.

Please note that in certain circumstances the information you provide may be disclosed to the Isle of Man Income Tax Division who in turn may exchange this information with tax authorities in other jurisdictions.

If any of the information that you provide changes in the future, you must advise us of these changes by completing a new Entity Self-Certification

form and/or an Individual Self Certification as appropriate.

If you are unsure how to complete this form, please contact your financial adviser

When you have completed this form, please send it to us by email, fax or post.

Scan and email to [aeoi@rl360.com](mailto:aeoi@rl360.com)

Fax to +44(0)1624 677 336

Post to: RL360, International House, Cooil Road, Douglas, Isle of Man, IM2 2SP, British Isles.

## 1. OWNER/TRUSTEE/CONTROLLING PERSON INFORMATION

RL360 plan number	<input type="text"/>
Legal name of entity	<input type="text"/>
Country of incorporation/ organisation	<input type="text"/>
Date of incorporation (dd/mm/yyyy)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Registered address	<input type="text"/>
Email address	<input type="text"/>
Mailing address (if different from above)	<input type="text"/>
Is the Entity a US Person?	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you ticked Yes, please complete Section 2.

If you ticked No, please complete Section 3.

**US Person** means a citizen/resident of the United States, a US partnership, a US corporation, a US estate or US trust.  
<https://www.irs.gov/individuals/international-taxpayers/classification-of-taxpayers-for-us-tax-purposes>

# FATCA

## 2. FATCA: US PERSON ENTITIES

Please tick and complete as appropriate.

- (a) ☐ The entity is a **Specified US Person** and the entity's US federal taxpayer identifying number (US TIN) is as follows:

- (b) The entity is a US Person that is **not a Specified US Person**. For details of exemptions, please see our AEOI Definitions guide. Please indicate exemption below.

## 3. FATCA: FOR NON-US PERSON ENTITIES

Please complete this section if the entity is **not** a US Tax Resident

If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

- (a) ☐ The Entity is an **Exempt Beneficial Owner** Indicate status:

- (b) ☐ The Entity is a **Passive Non-Financial Foreign Entity** (Passive NFFE)  
If you have ticked this box, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form.

- (c) ☐ The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)

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

ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's name:

Sponsoring Entity's GIIN:

If the entity is a **Registered Financial Institution**, please tick one of the below categories, and provide the entity's GIIN.

- (d) ☐ IGA Partner Jurisdiction Financial Institution  
(e) ☐ Registered Deemed Compliant Foreign Financial Institution  
(f) ☐ Participating Foreign Financial Institution

Global Intermediary Identification number (GIIN):

If the Entity is a Financial Institution but unable to provide a GIIN, please go to Section 3.1.

### 3.1 US FATCA classification for all non United States Entities

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 that has registered as a Sponsoring Entity. 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**. Please provide your Trustee's name and GIIN.

Trustee's Name:

Trustee's GIIN:

- (c) ☐ The Entity is a Certified Deemed Compliant, 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**.

# COMMON REPORTING STANDARDS (CRS)

## 4. COMMON REPORTING STANDARD (CRS) CLASSIFICATION

Provide your CRS classification by ticking the appropriate box(es). Note that CRS classification does not necessarily coincide with your classification for FATCA purposes.

If the entity is a **Non-Financial Institution**:

Is the Entity an Active Non-Financial Entity (Active NFE)?

☐ Yes ☐ No

Is the Entity a Passive Non-Financial Entity (Passive NFE)?

☐ Yes ☐ No

If you have ticked Yes to being an Active NFE, please continue with Sections 5 and 6.

If you have ticked Yes to being a Passive NFE, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form and you also need to complete Sections 5 and 6 of this form.

If the entity is a **Financial Institution**, please specify the type of Financial Institution below:

☐ Reporting Financial Institution under CRS.

OR

☐ Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:

☐ Governmental Entity

☐ International Organization

☐ Central Bank

☐ Broad Participation Retirement Fund

☐ Narrow Participation Retirement Fund

☐ Pension Fund of a Governmental Entity, International Organization, or Central Bank

☐ Exempt Collective Investment Vehicle

☐ Trust whose trustee reports all required information with respect to all CRS Reportable Accounts

☐ 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:

If the Financial Institution is resident in a **Non-Participating Jurisdiction** under CRS, please specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

(a) ☐ Investment Entity and managed by another Financial Institution.

If you have ticked this box, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form

(b) ☐ Other Financial Institution, including a Depositary Financial Institution, Custodial Institution, or Specified Insurance Company.

(c) ☐ Other Investment Entity

**5. DECLARATION OF TAX RESIDENCY (TO BE COMPLETED IN ALL CASES)**

Country/countries of tax residency	Taxpayer Identification Number (TIN) or functional equivalent (e.g. social security, national insurance, personal identification, resident registration number.)	Reference Number Type (e.g. TIN, Social Security Number, Resident Number, National Insurance Number)

If you are unable to provide a Taxpayer Identification Number or functional equivalent, you must specify your reason(s) here:

6. ENTITY DECLARATION AND SIGNATURE

I/We declare that all the information provided in this Entity Self-Certification form is, to the best of my/our knowledge and belief, correct and complete. I/We understand that I/we must complete a new Entity Self-Certification form where the information stated on this form is no longer valid due to a change in the Entity's tax and/or AEOI status. I/We am aware that RL360 may be required to share this information with the Isle of Man Income Tax Division.

	Authorised signatory 1	Authorised signatory 2
Signed	<div></div>	<div></div>
Print name	<div></div>	<div></div>
Position/title	<div></div>	<div></div>
Date (dd/mm/yyyy)	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div>	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
	Authorised signatory 3	Authorised signatory 4
Signed	<div></div>	<div></div>
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PRIVACY POLICY

Our full privacy policy can be viewed at [www.rl360.com/privacy](http://www.rl360.com/privacy) or can be obtained by requesting a copy from our Data Protection Officer.