

# Premier Portfolio Management Service

## Self-certification of tax residency for entities form

For the purposes of FATCA and the UK Intergovernmental Agreements (IGAs).

Please refer to the accompanying explanatory notes/ instructions and/ or contact your tax adviser to help complete this form.

You can only invest if the entity is resident in the UK for tax purposes.

### Section A: Entity Information

Entity name	
Address	
Account number(s)	

### Section B: Entity Tax Residency

Please indicate the jurisdiction in which the entity is resident for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent.

Country of tax residency	Tax Identification Number (TIN)	No TIN

Investment with Premier Fund Managers Limited is not permitted if the entity's country of tax residency is not the UK, or is in Crown dependency.

### Section C: Entity classification for the purposes of FATCA or US IGAs

The entity will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE). FI's should complete Section 1 below, NFFE's should complete Section 2 below to determine the status of the entity.

#### 1. The entity is a Financial Institution

- a) The entity is able to provide a Global Intermediary Identification Number (GIIN)
- i. The entity has registered as an FI (including 'Sponsored Investment Entity') – please provide the entity's GIIN; or
- ii. The entity is a 'Sponsored Investment Vehicle' – please provide the GIIN of the sponsoring FI

Please confirm whether it is the GIIN of the entity or of the Corporate FI / Sponsoring FI:

<div> <div></div> <div></div> <div></div> <div></div> </div> <div>GIIN</div>
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Entity		Corporate / Sponsoring FI		Name of Corporate FI / Sponsoring FI	
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(b) If unable to provide a GIIN, please give a reason by ticking one of the boxes below:

i. The entity has applied, or is going to apply, for a GIIN (but has not yet received it)	
ii. The entity is, or intends to be, an 'Owner-documented FI' with Premier Fund Managers Limited; in this case, please complete Section E ('Owner-documented FI')	
iii. The entity is a 'Certified or otherwise Deemed Compliant FI' (e.g. UK registered charitable trust)	
iv. Other reason (Please specify)	

Please complete Section F 'Declaration section'

2. The entity is **NOT** a Financial Institution

If the Entity is not a FI, it will be considered to be a NFFE. It can be an Active, Passive, Direct Reporting or Sponsored Direct Reporting NFFE.

Please note that the concepts of a "Direct Reporting NFFE" and a "Sponsored Direct Reporting NFFE" are only applicable to the UK-US Agreement.

Please confirm the status of the entity according to UK Regulations.

Active NFFE		
Passive NFFE		Please complete section D below
Direct Reporting NFFE		Please provide the NFFE's GIIN -----/-----/---/---
Sponsored Direct Reporting NFFE		Please provide the GIIN of the NFFE's Sponsoring Entity -----/-----/---/---

Please complete Section F 'Declaration section'

## Section D: 'Passive NFFE' Controlling Persons' Self-Declaration of Residency

If the entity is declared to be an FI or an Active NFFE in Section C above, you do not need to complete this section. Otherwise, the entity will be considered a 'Passive NFFE' and you should complete this section.

Please list the names of each Controlling Person below. Please note that an Individual Self Certification Form needs to be completed by each person named.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Please complete Section F 'Declaration section'

## Section E: Owner Documented FIs

Please note that the concept of 'Owner-documented FIs is only applicable to the UK-US Agreement.

This section must be completed by entities that declare in Section C.1.b) to be an FI and intend to be an "Owner-Documented FI" with Premier Fund Managers Limited.

UK legislation based on international information exchange agreements provides that an Entity which qualifies as an 'Owner-documented FI' will not have to register with the IRS nor obtain a GIIN.

### Part 1: Qualification for Owner-Documented FI status

In order to qualify as an 'Owner-documented FI', the entity must meet ALL of the conditions in this section. To confirm that the entity meets the requirements to qualify as an "Owner-documented FI" please answer the following three questions and indicate "Y" (Yes) or "N" (No) in the column on the right:

	Y/N
1. The entity does not maintain a financial account for any Non-Participating Financial Institution i.e. a Non-Participating FI does not hold an equity interest or debt interest in the entity.	
2. The entity is not owned by, nor a member of, a group of Related Entities with any FI that is a depository, custodial or specified insurance company as defined in UK legislation.	
3. The entity provides Premier Fund Managers Limited (i.e. the reporting entity) information regarding all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the entity.	

Information regarding equity and debt holders of the entity is required in order to enable Premier Fund Managers Limited to determine whether it is obliged to submit certain information regarding the entity's account to UK tax authorities. The information required to be provided to Premier Fund Managers Limited applies to:

- All owners of the entity
- All persons exercising ultimate effective control over the entity
- All persons that hold a direct or indirect debt interest in the entity (including direct or indirect equity interests in a debt holder of the entity)

Only where **ALL** responses to the questions in this section are "Y" will the Entity qualify for Owner-Documented FI status and you may proceed to Part 2 of this section. Otherwise please refer to your contact at Premier Fund Managers Limited for instruction.

### Part 2: Entity Owner information

Please provide information regarding the entity owners as required by Part 1 of this section. Include all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the entity as defined above. Indicate all countries of tax residence of each person and where such person is a US citizen, US Green Card holder, or US resident or US entity, you must include United States in this table along with his/her US Tax Identification Number.

We will then check whether we already have appropriate documentation for these persons on file, or whether we are obliged to request further documentation from you.

Note that additional information may be required by Premier Fund Managers Limited and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless Premier Fund Managers Limited may be obliged to request further documentation from you.

Please complete the following with information on **all direct** equity/debt holders of the Entity. Please also provide information for **all indirect** equity/debt holders if applicable.

**1. Entity Owner Information: Direct Owners**

Where an owner of the entity is itself an entity its owners are "indirect" owners of the entity. Please provide the following information for each direct owner of the entity and indicate if the owner is an individual or an entity.

Please complete the information in Section 2 below for all indirect owners.

Name	Individual/ Entity	Country of Tax Residency (Do not abbreviate)	Address	Tax Identification Number	Country of birth/ Country of Organisation	Date of birth

(Please attach additional sheets if necessary)

**2. Entity Owner Information: Indirect Owners**

Where an owner of the entity is itself an entity its owners are "indirect" owners of the entity. The identification of indirect owners must be made by looking through all direct and indirect owners who are themselves entities.

Please provide information below regarding indirect owners under the name of the direct/indirect entity owner they hold equity/debt interests in.

Name of Direct/Indirect Owner(s)						
Name	Individual/ Entity	Country of Tax Residency (Do not abbreviate)	Address	Tax Identification Number	Country of birth/ Country of Organisation	Date of birth

(Please attach additional sheets if necessary)

**Section F: Declaration Section**

- 1) I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise Premier Fund Managers Limited promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Premier Fund Managers Limited with an updated declaration within 30 days of such a change in circumstances.
- 3) I am aware that in certain circumstances Premier Fund Managers Limited will be obliged to share this information with UK tax authorities, who may pass it on to the tax authorities of other countries.

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Date:

Capacity: \_\_\_\_\_