

## Entity self-certification - Supporting notes

---

### 1. General notes

---

For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

All organisations completing the self-certification should complete Parts 1-3, 8 and 10. In addition, depending on your organisation's response to Parts 3 and 8, additional sections must be completed (these are flagged with 'go to X' after relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing Part 10.

**Disregarded entities:** Unless stated otherwise, where the account holder is a disregarded entity, this self-certification form should be completed with the details of the entity that owns the disregarded entity for FATCA purposes (Parts 1-7 and 10) and separate self-certification form should be completed with the details of the disregarded entity for AEI purposes (Parts 1, 2 and 8-10).

---

### 2. Entity self-certification

---

#### 2.1 Part 1 - Organisation Information

---

**Name of organisation:** Enter the full legal name of the Entity (the account holder) unless the account holder is a Disregarded Entity, in which case enter the name of the entity that owns the disregarded entity followed by the name of the disregarded entity. e.g. If ABC Ltd is a disregarded entity owned by XYZ Ltd the name should be completed as "XYZ Ltd - ABC Ltd". If the direct owner of the entity is also a disregarded entity, enter the first owner that is not a disregarded entity.

**Jurisdiction or incorporation/organisation:** If the entity is a corporation enter the country of incorporation. If it is another type of entity, enter the country under the laws of which it was created.

**Registered / Permanent address:** Enter the permanent address where the Entity is resident including the postcode and country.

**Mailing address:** Please enter the mailing address for the Entity including the postcode and country (if different from the registered address)

**Is the organisation a disregarded entity or branch in a different jurisdiction from where it is headquartered:** Please confirm whether the organisation is a disregarded entity or branch in a different jurisdiction from where it is headquartered / where the entity that owns the disregarded entity is resident. If yes, please provide the jurisdiction in which the branch or disregarded entity is located.

---

#### 2.2 Part 2 - Tax Residency

---

Relevant regulations require the collection of certain information about each client's tax residence(s), and determine whether we are obliged to report certain account information to relevant Competent Authorities (tax authorities). Please indicate ALL countries in which the entity is resident for tax purposes and the associated tax identification numbers (TIN) in this section of the form.

Further information in relation to tax residency and TINs is also available of the OECD website (<http://www.oecd.org/tax/automatic-exchange/>)

**Jurisdiction of tax residence:** Enter the country where the Entity is resident for the purposes of that country's income taxation. If the entity is tax resident in more than one country, please list each one separately.

Tax residence is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors. If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

**TINs:** Enter the tax identification number that the country of tax residence has issued to the Entity. For example, in the US it will be the Employer Identification Number (EIN). For the purposes of this form, an equivalent to a TIN is any unique identifying number assigned to the organisation by the local tax authorities in its country of tax residence. e.g. an EIN or a Unique Tax Reference (UTR).

If your organisation is contracting with a UBS entity which is not currently in an AEI Participating Jurisdiction, we request that you complete the whole of Part 2 (including TIN where available) and that you consent to UBS retaining such information in relation to future reporting obligations of the UBS entity under AEI or similar information reporting regimes.

**No TIN available:** If you are unable to provide a TIN for a jurisdiction of tax residence, please tick "TIN unavailable" and specify why there is no TIN available in the space provided - e.g. the local tax authority does not assign TINs, the organisation has only recently been formed and has not yet received a TIN (TIN must subsequently be provided within 90 days), etc.

**Reportable Person:** Regardless of whether your organisation has identified that it has a tax residency in a Reportable Jurisdiction, it must confirm whether it falls within one of the categories of "Person other than a Reportable Person under AEI" (see below). If your organisation has a tax residence in a Reportable Jurisdiction it will be treated as a Reportable Person unless the organisation is a person other than a Reportable Person and provides a reason code from the table below.

For AEI purposes, a jurisdiction is reportable where it has an Competent Authority Agreement in place with the jurisdiction in which the account is maintained. However, as jurisdictions are implementing AEI at different times, Financial Institutions will collect this information in relation to account holders resident in all jurisdictions to reduce the administrative burden of obtaining this information at a later date. The OECD Portal will contain information in respect of Reportable Jurisdictions for AEI purposes (<http://www.oecd.org/tax/automatic-exchange/>).

For an organisation that is a US Person, you will have also provided a Form W-9 as part of the onboarding process. The Form W-9 contains an exempt payee code for a US Person other than a Specified Person. UBS will rely on this code to determine whether the organisation is a Specified Person.

For an organisation that is tax resident in a Jurisdiction other than the US, for AEI purposes the term 'Reportable Person' means any organisations other than:

Reason code	Persons other than a Reportable Person under AEI
(i)	A corporation the stock of which is regularly traded on one or more established securities markets.
(ii)	Any corporation that is a related entity of a corporation described in reason code (i).
(iii)	A Governmental Entity
(iv)	An international Organisation
(v)	A Central Bank
(vi)	A Financial Institution

### 2.3 Part 3 - FATCA Status

Select the FATCA status of the account holder by ticking one box in this section. By selecting a FATCA status you are certifying that you meet the criteria relevant to the FATCA status as set out in the table below.

If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

FATCA Status	Certifications and Definitions
US Financial Institution	No Certifications  <i>Definition:</i> A US Financial Institution means a Financial Institution (Custodial Institution, Depository Institution, Investment Entity, Specified Insurance Company, Holding Company or Treasury Center) that is located or resident in the United States.
US active / excepted nonfinancial entity	No Certifications  <i>Definition:</i> The organisation is a US entity that is not a financial institution and, other than being a US rather than foreign entity, meets the requirements of one of the following (see below for further information in relation to each FATCA status): - Active NFFE; - Excepted nonfinancial start-up company; - Excepted nonfinancial entity in liquidation or bankruptcy; - 501(c) Organisation or Nonprofit organisation; or - a Publicly traded NFFE or NFFE affiliate of a publically traded corporation.
US passive nonfinancial entity	No Certifications  <i>Definition:</i> The organisation is a US entity that is not a financial institution and is not certifying its status as a US active / excepted nonfinancial entity.
Nonparticipating FFI	No Certifications  <i>Definition:</i> A nonparticipating FFI means an Foreign Financial Institution ('FFI') that is not a participating FFI, Reporting Model 1, Reporting Model 2, sponsored FFI, deemed-compliant FFI, owner documented FFI or exempt beneficial owner.
Participating FFI	No Certifications  <i>Definition:</i> A participating FFI is an FFI that has registered with the IRS and agreed to comply with the terms of an FFI agreement.
Reporting Model 1 FFI	No Certifications  <i>Definition:</i> A Foreign Financial Institution operating in a country that has entered into a Model 1 IGA with the US that performs account reporting to the jurisdiction's government.
Reporting Model 2 FFI	No Certifications  <i>Definition:</i> A Foreign Financial Institution operating in a country that has entered into a Model 2 IGA with the US and performs account reporting in accordance with the requirements of an FFI agreement.
Registered deemed-compliant FFI	No Certifications  <i>Definition:</i> These are FFIs that are deemed to comply with the FATCA regulations without the need to enter into an FFI agreement with the IRS. Certain deemed-compliant FFIs are required to register with the IRS and obtain a GIIN. These FFIs are referred to as registered deemed-compliant FFIs. Registered deemed-compliant FFI categories include: - Local FFIs; - Nonreporting members of participating FFI groups; - Qualified Collective Investment Vehicles; - Restricted Funds; - Qualified Credit Card Issuers; - Sponsored Investment Entities and Controlled Foreign Corporations.

Sponsored FFI	<p><b>Either</b> The organisation is an FFI solely because it is an investment entity; is not a QI, WP or WT; and has agreed with the named sponsoring entity (that is not a NPFFI) to act as the sponsoring entity for the organisation.</p> <p><b>Or</b> The organisation is a controlled foreign corporation as defined in section 957(a) of the US IRC; is not a QI, WP or WT; is wholly owned, directly or indirectly, by the US Financial Institution named as sponsoring entity that agrees to act as the sponsoring entity for this entity; and shares a common electronic account system with the sponsoring entity that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.</p>
Certified deemed-compliant nonregistering local bank	<p>The organisation:</p> <ul style="list-style-type: none"> <li>- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organisation operated without profit) in its country of incorporation or organisation;</li> <li>- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organisation, members, provided that no member has a greater than 5 percent interest in such credit union or cooperative credit organisation;</li> <li>- Does not solicit account holders outside its country of organisation;</li> <li>- Has no fixed place of business outside its country of business (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);</li> <li>- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and,</li> <li>- Does not have any member of its expanded affiliated group that is a FFI, other than a FFI that is incorporated or organised in the same country as the organisation and meets all of the requirements of a certified deemed-compliant nonregistering local bank.</li> </ul>
Certified deemed-compliant FFI with only low-value accounts	<p>The organisation:</p> <ul style="list-style-type: none"> <li>- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;</li> <li>- Does not maintain, nor does any member of its expanded affiliated group, any financial account with a balance or value in excess of \$50,000 (as determined after applying application account aggregation rules); and,</li> <li>- Does not have, and is not part of an expanded affiliated group with, more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.</li> </ul>
Certified deemed-compliant sponsored, closely held investment vehicle	<p>The organisation is an FFI solely because it is an investment entity; is not a QI, WP or WT; has a contractual relationship with the sponsoring entity named that agrees to fulfil all due diligence, withholding and reporting responsibilities of a participating FFI on behalf of the organisation; and, twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by US financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the organisation and is itself a sponsored FFI).</p>
Certified deemed-compliant limited life debt investment entity	<p>The organisation was in existence as of January 17, 2013; Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and, is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under 1.1471-5(f)(2)(iv)).</p>
Certified deemed-compliant investment advisors and investment managers	<p>The organisation is a financial institution solely because it is an investment entity, and it does not maintain any financial accounts.</p>
Owner-documented FFI	<p>The organisation does not act as an intermediary; does not accept deposits in the ordinary course of a banking or similar business; does not hold, as a substantial part of its business, financial assets for the account of others; is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial part of its business, financial assets for the account of others or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and does not maintain a financial account for any NPFFI.</p> <p><b>And either:</b></p> <ul style="list-style-type: none"> <li>- Has provided, or will provide, an FFI owner reporting statement, <b>or</b></li> <li>- Has provided, or will provide, an auditor's letter, signed within four years of the date of payment from an independent accounting firm or legal representative with a location in the US stating that the firm or representative has reviewed the organisation's documentation with respect to all of its owners and debt holders identified in 1.1471-3(d)(6)(iv)(A)(2), and that the organisation meets all the requirements to be an owner-documented FFI. The organisation has also provided, or will provide, an FFI owner reporting statement of its owners that are specified US persons and Form(s) W-9 with applicable waivers.</li> </ul> <p><b>And, if applicable:</b></p>

Restricted distributor	<p>The organisation:</p> <ul style="list-style-type: none"> <li>- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;</li> <li>- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are unrelated to each other;</li> <li>- Is required to perform AML due diligence procedures under the AML laws of its country of organisation (which is a FATF-compliant jurisdiction);</li> <li>- Operates solely in its country of incorporation or organisation, has no fixed place of business outside of that country, and has the same country of incorporation or organisation as all members of its affiliated group;</li> <li>- Does not solicit customers outside its country of incorporation or organisation;</li> <li>- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;</li> <li>- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement;</li> <li>- Does not distribute any debt or securities of the restricted fund to specified US persons, passive NFFEs with one or more substantial US owners, or NPFIs; and,</li> <li>- With respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished are made after December 31, 2011, the organisation <b>either</b>: <ul style="list-style-type: none"> <li><b>a)</b> Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to US entities and US resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified US person, passive NFFE with one or more substantial US owners, or NPFIs; <b>or,</b></li> <li><b>b)</b> Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified US person, passive NFFE with one or more substantial US owners, or NPFIs and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in 1.1471-4(c) applicable to pre-existing accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified US persons, passive NFFEs with one or more substantial US owners, or NPFIs.</li> </ul> </li> </ul>
Nonreporting IGA FFI	The organisation meets the requirements to be considered a Nonreporting financial institution pursuant to an applicable IGA between the United States and its country of tax residence.
Foreign Government, government of a US possession, or foreign central bank of issue	The organisation is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in 1.1471-6(h)(2)).
International organisation	<p>The organisation is <b>either</b>:</p> <ul style="list-style-type: none"> <li><b>a)</b> An international organisation described in section 7701(a)(18); <b>or,</b></li> <li><b>b)</b> Comprised primarily of foreign governments; is recognised as an intergovernmental or supranational organisation under a foreign law similar to the International Organizations Immunities Act; and, is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in 1.1471-6(h)(2)). The benefit of the organisation's income does not inure to any private person.</li> </ul>
Exempt retirement plans	<p>The organisation is <b>either</b>:</p> <ul style="list-style-type: none"> <li><b>a)</b> Established in a country with which the US has an income tax treaty in force; Operated principally to administer or provide pension or retirement benefits; and entitled to treaty benefits on income that the fund derives from US sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits required. Or</li> <li><b>b)</b> Organised for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; No single beneficiary has a right to more than 5% of the organisation's assets; Subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and <ul style="list-style-type: none"> <li><b>b(i)</b> - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;</li> <li><b>b(ii)</b> - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in 1.1471-5(b)(2)(i)(A));</li> <li><b>b(iii)</b> - Either does not permit or penalises distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or</li> <li><b>b(iv)</b> - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually. Or</li> </ul> </li> <li><b>c)</b> Organised for the provision of retirement, disability or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; Has fewer than 50 participants; Is sponsored by one or more employers each of which is not an investment entity or passive NFFE; Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively; Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and the organisation is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates. Or</li> <li><b>d)</b> Formed pursuant to a pension plan that would meet the requirements of section 401(a) of the US IRC, other than the requirement that the plan be funded by a trust created or organised in the United States. Or</li> <li><b>e)</b> Established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA. Or</li> <li><b>f)</b> Established and sponsored by a foreign government, international organisation, central bank of issue, or government of a US possession (each as defined in 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or Established and sponsored by a foreign government, international organisation, central bank of issue, or government of a US possession (each as defined in 1.1471-6) or an</li> </ul>

Entity wholly owned by exempt beneficial owners	The organisation is an FFI solely because it is an investment entity; Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in 1.1471-6 or in an applicable Model 1 or Model 2 IGA; and each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in 1.1471-6 or an applicable Model 1 or Model 2 IGA.
Territory financial institution	The organisation is a financial institution (other than an investment entity) that is incorporated or organised under the laws of a possession of the United States.
Nonfinancial group entity	The organisation is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in 1.1471-5(e)(5)(i)(C-E); is a member of a nonfinancial group described in 1.1471-5(e)(5)(i)(B); is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
Excepted nonfinancial start-up company	The organisation is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE; is investing capital into assets with the intent to operate a business other than that of a financial institution; and does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
Excepted nonfinancial entity in liquidation or bankruptcy	The organisation, during the past 5 years, has not been engaged in business as a financial institution or acted as a passive NFFE; is either liquidating or emerging from a reorganisation or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.
501(c) organisation	The organisation has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organisation; or has provided a copy of an opinion from US counsel certifying that the payee is a section 501(c) organisation (without regard to whether the payee is a foreign private foundation).
Nonprofit organisation	The organisation is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; is exempt from income tax in its country of residence; has no shareholders or members who have a proprietary or beneficial interest in its income or assets; neither the applicable laws of the organisation's country of residence nor the organisation's formation documents permit any income or assets to be distributed to, or applied for the benefit of, a private person or non-charitable organisation other than pursuant to the conduct of the organisation's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the organisation has purchased; and the applicable laws of the organisation's country of residence or formation documents require that, upon liquidation or dissolution, all of its assets be distributed to an organisation that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another nonprofit organisation or escheats to the government of the organisation's country of residence.
Publicly traded NFFE or NFFE affiliate of a publicly traded corporation	The organisation is <b>either</b> : <b>a)</b> A foreign corporation that is not a financial institution and is regularly traded on one or more established securities markets; <b>or</b> <b>b)</b> A foreign corporation that is not a financial institution and is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market.
Excepted territory NFFE	The organisation is a foreign entity that is organised in a possession of the United States; does not accept deposits in the ordinary course of a banking or similar business, does not hold, as a substantial portion of its business, financial assets for the account of others, or is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and all of the owners of the organisation are bona fide residents of the possession in which the NFFE is organised.
Active NFFE	The organisation is a foreign entity that is not a financial institution; Less than 50% of the organisation's gross income for the preceding calendar year is passive income; and less than 50% of the assets held by the organisation are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly).
Passive NFFE	The organisation is a foreign entity that is not a financial institution (other than an investment entity organised in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
Excepted inter-affiliate FFI	The organisation is a member of an expanded affiliated group; Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group); Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches; Does not hold an account (other than a depository account in the country in which it is operating to pay expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and has not agreed to report under 1.1471-4(d)(2)(ii)(c) or otherwise act as an agent for FATCA purposes on behalf of any financial institution, including a member of its expanded affiliated group.
Direct reporting NFFE	No certifications
Sponsored direct reporting NFFE	The organisation is a direct reporting NFFE that is sponsored by the sponsoring entity named.

#### 2.4 Part 4 - Global Intermediary Identification Number (GIIN)

**GIIN:** If your organisation has registered for a GIIN on the IRS FATCA portal, please provide the GIIN number allocated to the organisation by the IRS.

**Reason for no GIIN:** If the organisation cannot provide a GIIN (e.g. the organisation has registered on the IRS FATCA portal but has not yet been provided with a GIIN, the organisation does not need to obtain a GIIN until a later date under an IGA, etc) please tick this box and specify the reason in the space provided.

**Collective Investment Vehicles:** If your organisation is a collective investment vehicle or similar organisation, the FATCA regulations allow registration on the IRS FATCA Portal to take place at either the umbrella or sub-fund level. Please identify which level the GIIN is applicable to.

---

## 2.5 Part 5 - Sponsored Entities and Nonreporting IGA FFIs

---

**GIIN:** If your organisation has registered for a GIIN on the IRS FATCA portal, please provide the GIIN number allocated to the organization by the IRS.

**If your organisation does not have a GIIN:** Please identify why your organisation does not have a GIIN, by ticking the appropriate box:

• **Nonreporting FFIs:** If the organisation meets the requirements to be considered a Nonreporting FFI and is not required to obtain a GIIN pursuant to an applicable IGA between the United States and the organisation's country of tax residence, please enter the applicable IGA country and specify the type of Nonreporting FFI by ticking one of the following boxes:

• **Trustee Documented Trust (TDT):** If the organisation is a Trustee Documented Trust, please tick this box and provide information in relation to the trustee as requested further below. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.

• **Sponsored Entity:** If the organisation is a Sponsored Entity and is not required to obtain a GIIN, please tick this box and provide information in relation to the sponsoring entity as requested further below. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.

• **Non-reporting IGA FFI other than a TDT or Sponsored Entity:** If the organisation is classified as a Non-reporting IGA FFI other than a TDT or Sponsored Entity under an IGA and is not required to register with an IRS, please tick this box and specify the type of Non-reporting IGA FFI that your organisation is classified as. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.

• **Other reason:** If the organisation cannot provide a GIIN for any other reason (e.g. the organisation has registered on the IRS FATCA portal but has not yet been provided with a GIIN, the organisation does not need to obtain a GIIN until a later date under an IGA, etc.) please tick this box and specify the reason in the space provided.

In all cases where the organisation is a Sponsored Entity, Sponsored Closely Held Investment Vehicle, or a Trustee Documented Trust, please provide the name and GIIN of the sponsoring entity or trustee.

**Name of sponsoring entity:** For Sponsored Entities or Sponsored Closely Held Investment Vehicles, please enter the full legal name of the sponsoring entity. For Trustee Documented Trusts, please enter the full legal name of the trustee of the trust that is undertaking FATCA compliance on behalf of the trust.

**GIIN of sponsoring entity:** For Sponsored Entities or Sponsored Closely Held Investment Vehicles, please enter the GIIN of the sponsoring entity. For Trustee Documented Trusts, please enter the GIIN of the trustee of the trust that is undertaking FATCA compliance on behalf of the trust.

---

## 2.6 Part 6 - Excepted NFFEs

---

In order to be classified as certain classifications of Excepted NFFE, additional information is required. Please tick the appropriate box for your organisation's FATCA status and provide the additional information requested.

**Excepted nonfinancial start-up company:** If the organisation is an excepted non-financial start-up company, please tick this box and provide the company's date of formation. This classification is only available for organisations during their first 2 years of existence.

**Excepted nonfinancial entity in liquidation or bankruptcy:** If the organisation is an excepted nonfinancial entity in liquidation or bankruptcy, please tick this box and provide the date that the organisation either files a plan for liquidation/reorganisation, or filed for bankruptcy. If the organisation has been in liquidation/bankruptcy for more than 3 years, additional information/documentation may be required.

**501(c) organisation:** If the organisation is a 501(c) organisation, please tick this box and provide the date of the currently effective 501(c) organisation determination letter from the IRS. Alternatively, the organisation may provide UBS with a copy of an opinion from US counsel certifying that the payee is a section 501(c) organisation and should tick the appropriate box.

**Publicly traded NFFE and NFFE affiliate of a publicly traded corporation:** If the organisation is a publicly traded NFFE, please tick this box and provide the name of one securities exchange upon which the stock of the organisation is regularly traded. In addition, please provide the name of the publicly traded entity whose stock is traded on the securities exchanged name.

---

## 2.7 Part 7 - Identification of US Controlling Persons

---

If the FATCA status of your organisation is Passive NFFE (in general, an organisation that is professionally managed will not meet the definition of a Passive NFFE - please see the definition of professionally managed below), please provide details of each of the US Controlling Persons and Substantial US Owners of the organisation using Appendix 1.

Please confirm the number of US Controlling Persons / Substantial US Owners the organisation has, and tick the box in this section to confirm that you have provided an Appendix 1 for each of them.

A US Controlling Person is a Controlling person that is a US Person (either by citizenship or residence). Broadly, the term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term may include the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, or any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent of similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF Recommendations).

As per the FATF Recommendations:

**(i) For legal persons:**

(i.i) Natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest (a controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%)) in a legal person; and

(i.ii) to the extent that there is doubt under (i.i) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the natural persons (if any) exercising control of the legal person or arrangement through other means.

(i.iii) Where no natural person is identified under (i.i) or (i.ii) above, the relevant natural person who holds the position of senior managing official.

**(ii) For legal arrangements:**

(ii.i) Trusts – the settlor, the trustee(s), the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate

The term "Substantial US Owner" comes from the US FATCA Final Regulations and means:

- with respect to a corporation, any specified US person that owns, directly or indirectly, more than 10% of the stock of such corporation (by vote or value);
- with respect to a partnership, any specified US person that owns, directly or indirectly, more than 10% of the profits interests or capital interests in such partnership; and,
- in the case of a trust, any specified US person treated as an owner of any portion of the trust under sections 671 - 679 of the US IRC (grantor), and any

**Professionally Managed**

Where an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets and that entity is managed by a Financial Institution that performs any of the activities (trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities and commodity futures trading, individual and collective portfolio management, otherwise investing, administering or managing funds or money on behalf of other persons), either directly or through another third party service provider, listed below, the managed entity will still be regarded as an Investment Entity. i.e. If an organisation is professionally managed, it cannot be a Passive NFFE.

**No information required**

It is possible for a Passive NFFE to not have to provide an Appendix 1. If a Passive NFFE is only contracting with a non-IGA entity and has no Substantial US Owners, it should simply complete Part 8 of the Self-Certification by confirming the total number of Controlling Persons / Substantial US Owners is zero and ticking the box to confirm details have been provided for all required Controlling Persons / Substantial US Owners.

---

## 2.8 Part 8 - AEI Classifications

---

As the treatment of certain types of entity is different under the FATCA and AEI regimes, you must provide the AEI classification of the organisation named in Part 1.

AEI Status	Definitions
Financial Institution (of any type other than an Investment Entity)	A Depository Institution, Custodial Institution or Specified Insurance Company.  Not a Reportable Person.
Financial Institution - Investment Entity	Where an Investment Entity is a professionally managed investment entity incorporated and established in a country which is not a participating CRS jurisdiction then for reporting purposes these entities are deemed to be Passive NFEs. As such the appropriate due diligence processes need to be undertaken to identify Controlling Persons and whether any Controlling Persons are Reportable Persons.  Not a Reportable Person.
Active NFE - Regularly Traded corporation or related entity of such, a Government Entity or International Organisation	Regularly traded corporation or related entity of such. A Non-Financial Entity the stock of which is regularly traded on an established securities market, or a Non-Financial Entity that is a related entity of an entity the stock of which is regularly traded on an established securities market.  Government Entity: The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, country, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.  International Organisation: Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) that (1) is comprised primarily of governments, (2) has in effect a headquarters or substantially similar agreement with the jurisdiction, and (3) the income of which does not inure to the benefit of private persons.
Active NFE - Other than above	An Active Non-Financial Entity other than the above. This includes NFEs that are: - Active NFEs by reason of income and assets; - Holding NFEs that are members of a non-financial group; - Start-up NFEs; - NFEs that are liquidating or emerging from bankruptcy; - Treasury Centres that are members of a nonfinancial group; or - Non-profit NFEs.
Passive NFE	A Non-Financial Entity that does not fall within the definition of an Active NFE.

Please select the AEI classification of the account holder by ticking one box in this section. By ticking this box you are confirming that the organisation identified in Part 1 meets the criteria relevant to the AEI classification selected and that, to the extent applicable, the organisation meets and continues to meet its reporting obligations, if any, under AEI.

If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

---

## 2.9 Part 9 - Identification of AEI Controlling Persons

---

For AEI purposes, an Investment Entity that is managed by another entity and is resident in a non-participating jurisdiction (from the point of view of where the account is maintained) will be treated in the same manner as a Passive NFE and must provide information in relation to its Controlling Persons.

Please confirm, by ticking the relevant box, whether the AEI status of your organisation is either:

- (i) "Financial Institution - Investment Entity" in addition to being professionally managed (see 2.7) and is resident in a non-participating jurisdiction with respect to the UBS contracting entity's jurisdiction; or
- (ii) "Passive NFE".

Further information in relation to which jurisdictions are treated as Participating Jurisdictions for each contracting entity location is available on the OECD Portal (<http://www.oecd.org/tax/automatic-exchange>) and the UBS AEI internet site ([www.ubs.com/aei](http://www.ubs.com/aei)). However, if you are uncertain whether your organisation is resident in a Participating Jurisdiction, you should seek qualified professional assistance. Where your organisation is contracting with a UBS entity in a jurisdiction that has not yet implemented AEI, the list of committed jurisdictions available on the OECD Portal (<http://www.oecd.org/tax/automatic-exchange/commitment-and-monitoring-process/AEOI-commitments.pdf>) can be used as a proxy for the list of Participating Jurisdictions.

For the avoidance of doubt, please note that the information provided on the UBS internet site is provided for reference purposes only and do not constitute tax advice.

If your organisation has ticked "yes" to confirm it is a Passive NFE or a Professionally Managed Investment Entity in a non-participating jurisdiction, please provide details of all of the Controlling Persons of the organisation using Appendix 1. If you have already provided an Appendix 1 for a Controlling Person under Part 7, you do not need to provide another Appendix for that Controlling Person.

Please confirm the number of Controlling Persons the organisation has, and tick the box in this section to confirm that you have provided an Appendix 1 for each of the Controlling persons. The definition of a Controlling Person for AEI purposes is aligned with the FATF Recommendations as under FATCA (please see Part 2.7 of the Supporting Notes).

---

## 2.10 Part 10 - Certification

---

Please sign, print your name, and date the form in this section. By signing this section you are certifying the points below.

**FATCA classification criteria:** You confirm that the organisation meets all of the criteria (as set out in section 2.3 of these instructions) of the FATCA status selected in Part 3 of the self-certification. In addition, you confirm that the organisation named in Part 1 of the self-certification is the account holder and not acting as an agent/custodian/nominee/signatory/investment advisor/intermediary for the benefit of another person.

**Reporting Obligations:** You confirm that, to the extent applicable under FATCA and AEI, the organisation identified in Part 1 meets and will continue to meet its reporting obligations to the relevant tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided on the self-certification, and to the best of their knowledge and belief it is true, correct, and complete.

**Change in circumstance:** You agree to inform UBS if any of the information provided in this self-certification becomes incorrect or invalid due to changes in circumstances within 30 days of the change. In the event that this change causes the form to be invalid, you will provide a new self-certification.

**Capacity to sign:** You confirm that the person signing this form has the capacity to sign for the organisation named in Part 1 of this form and has obtained relevant consent to allow information included in this form in relation to any other person (e.g. Controlling Persons) to be processed and disclosed. In addition, if requested by UBS, you will provide evidence of the person's authority to sign on behalf of the organisation.

**Information disclosure:** You agree that UBS may share the organisation's account details with other UBS affiliates and the relevant competent authorities as per regulatory requirements. Generally, the term relevant competent authorities refers to either the local tax authorities (for AEI or under a FATCA Model 1 IGA) or the US tax authorities (for FATCA under the Final US Regulations or a Model 2 IGA). Due to local law in certain jurisdictions it may be necessary for UBS to collect a waiver from the organisation in order to disclose account details. Where this is the case, you agree to provide any such waiver as provided by UBS to allow the organisation's account details to be shared with the relevant competent authorities.

---

### 3. Appendix 1 - US Controlling Persons and AEI Controlling Persons

---

Please see sections 2.7 and 2.9 in relation to the Identification of Controlling Persons and Substantial US Owners.

**Who should complete this form** - An Appendix 1 should be completed for each:

- i) US controlling person and substantial US owner of a Passive NFFE as identified in Part 3 of the entity self certification; and,
- ii) Controlling Person of a Passive NFE or Professionally Managed Investment Entity in a non-participating jurisdiction as identified in Part 9 of the entity self certification.

However, this form may be completed and signed by either the controlling person / substantial US owner named in Part 1 of the Appendix 1, or by a person with the capacity to sign on behalf of the organisation named in Part 1 of the self-certification.

**Name of organisation** - This should exactly match the name of the organisation provided in Part 1 of the self-certification.

**Type of organisation** - As per the FATF recommendations (see supporting note 2.7), the definition of a Controlling Person depends on whether the organisation is a legal person or a legal arrangement. The FATF recommendations differentiates between legal persons and legal arrangements (such as trusts or other similar arrangements).

**Type of Controlling Person** - Please select the relevant type of Controlling Person to identify the relationship between the organisation named in Part 1 of the entity self certification and the Controlling Person / Substantial US Owner identified in Part 1 of Appendix 1.

---

#### 3.1 Part 1 - Basic Information

---

**Name of individual** - Enter the full name of the individual that is a controlling person or substantial owner as it appears on their passport.

**Country of birth** - Please enter the country of birth of the individual named above. Please write the name of the country in full and do not abbreviate (e.g. write United Kingdom rather than UK).

**Date of Birth** - Please enter the date of birth of the individual named above.

**Registered / Permanent address** - Enter the permanent address where the individual is resident including the postcode and country.

**Mailing address** - Please enter the mailing address for the individual including the postcode and country (if different from the registered address)

---

#### 3.2 Part 2 - Tax Residency

---

**Jurisdiction for tax purposes** - Enter the country where the Individual is resident for the purposes of that country's income taxation. If the individual is tax resident in more than one country, please list each one separately.

**TIN** - Enter the tax identification number that the country of tax residence has issued to the Individual. For example, in the US it will be the Social Security Number. For the purposes of this form, an equivalent to a TIN is any unique identifying number assigned to the organisation by the local tax authorities in its country of tax residence. e.g. a National Insurance Number or a Social Security Number.

**No TIN available** - If you are unable to provide a TIN for a jurisdiction of tax residence, please tick "TIN unavailable" and specify why there is no TIN available in the space provided (e.g. the local tax authority does not assign TINs, the individual is a minor etc.). If you are an Australian tax resident (either primary or secondary), please note that you are not obliged to provide your Australian tax file number ("TFN"). If you choose not to provide your TFN, then in the relevant section specify the reason by inserting the following words "There is no requirement to disclose our TFN under Australian Legislation". If you do not provide your TFN, any transaction and identity information reportable to the ATO will be reported without your TFN.

**US Person** - In relation to individuals, a US Person is any US citizen (even if residing outside the US) or lawful permanent residents of the US (e.g. green card holders).

---

#### 3.3 Part 3 - Certification

---

Please sign and date the form in this section. In addition, please print the name of the individual signing the form and the capacity in which they are acting. By signing this section you are certifying the points below.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided in the Appendix 1, and to the best of their knowledge and belief it is true, correct, and complete.

**Change in circumstance:** You agree to inform UBS if any of the information provided in this Appendix 1 becomes incorrect or invalid due to changes in circumstances within 30 days of the change. In the event that this change causes the form to be invalid, you will provide a new Appendix 1.

**Information disclosure:** You agree that UBS may share details provided on this form with relevant competent authorities as per regulatory requirements. Generally, the term relevant competent authorities refers to either the local tax authorities (under a Model 1 IGA) or the US tax authorities (under the Final US Regulations or a Model 2 IGA). Due to local law in certain jurisdictions it may be necessary for UBS to collect a waiver in order to disclose account details. Where this is the case, you agree to provide any such waiver as provided by UBS to allow the organisation's account details to be shared with the relevant competent authorities for regulatory purposes.

---

## 4. Appendix 2 - FFI Owner Reporting Statement

---

**Who should complete this Appendix** - An Appendix 2 should be completed by any organisation claiming to be either an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners in Part 3 of the self-certification. This form is used to provide additional information in relation to the owners of such organisations.

**Additional documentation** - In addition to completing the self-certification and Appendix 2, an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners must provide sufficient valid documentation to establish the identity and FATCA classification of each owner named in Appendix 2.

**Name of organisation** - This should exactly match the name of the organisation provided in Part 1 of the self-certification.

**Type of organisation** - Please tick the appropriate box to identify whether the organisation named above is claiming to be an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners.

**Auditor's letter** - In lieu of providing an FFI Owner Reporting Statement and documentation for each owner of the FFI, an Owner Documented FFI may provide a letter from an auditor or attorney that is licensed in the United States or whose firm has a location in the United States, signed no more than four years prior to the date of the payment, that certifies that the firm or representative has reviewed the Owner Documented FFI's documentation with respect to all of its owners and debt holders and that the organisation meets the criteria of an Owner Documented FFI. In addition, the Owner Documented FFI must provide a FFI owner reporting statement and a Form W-9, with any applicable waiver, for each Specified US Person that owns a direct or indirect interest (equity or debt) in the Owner Documented FFI.

**Owner information** - The FFI owner reporting statement must provide the following information:

**1)** The name, address, TIN (if any) and FATCA status of every individual and Specified US Person that owns a direct or indirect equity interest in the Owner Documented FFI (looking through all entities other than Specified US Persons).

**2)** The name, address, TIN (if any) and FATCA status of every individual and Specified US Person that owns a debt interest in the Owner Documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the Owner Documented FFI or any direct or indirect equity interest in a debt holder of the Owner Documented FFI), in either such case if the debt interest constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or US persons other than specified US persons).

**TIN (if any)** - If you are unable to provide a TIN for a jurisdiction of tax residence, please insert "N/A". If you are an Australian tax resident, please note that you are not obliged to provide your Australian tax file number ("TFN"). If you choose not to provide your TFN, then in the relevant section specify "N/A". If you do not provide your TFN, any transaction and identity information reportable to the ATO will be reported without your TFN.

**FATCA status** - As per the owner information requirements above, only Specified US Persons and non-US individuals should be identified on the FFI owner reporting statement. Please provide the FATCA status for each owner identified on the FFI owner reporting statement.

**Debt or Equity Owner** - Please identify whether each person identified on the FFI owner reporting statement is an owner of debt or equity interest in the Owner Documented FFI.

**Type of documentation** - Please confirm the type of documentation provided in relation to each person identified on the FFI owner reporting statement to support their FATCA status, i.e. Forms W-8BEN or W-9.

**Certification** - Please sign, print your name, and date the form in this section. By signing this section you are certifying the points below.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided on the self-certification, and to the best of their knowledge and belief it is true, correct, and complete.

**FATCA classification criteria:** You confirm that the organisation meets all of the criteria (as set out in section 2.3 of these instructions) of the FATCA status selected in Appendix 2 (i.e. an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners).

**Change in circumstance:** You agree to inform UBS if any of the information provided in this Appendix 1 becomes incorrect or invalid due to changes in circumstances within 30 days of the change. In the event that this change causes the form to be invalid, you will provide a new Appendix 1. In addition, you agree to provide a new Appendix 2 every 3 years if requested by UBS.