

## ***Self Certification Form - Individual***

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### ***Introduction***

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*Under the direction of the Organisation of Economic Cooperation and Development (OECD), many Participating Jurisdictions have committed to, and are establishing, a global standard for the Automatic Exchange of Financial Account Information based on the Common Reporting Standard (CRS) to obtain and exchange financial account information of overseas tax payers on an annual basis.*

*ITI Capital and its affiliates (ITI Capital) is committed to complying with its obligations under CRS and other tax compliance regimes, including the United States (US) Foreign Account Tax Compliance Act (FATCA) provisions which were enacted as part of the US Hiring Incentives to Restore Employment (HIRE) Act.*

*Like the industry at large, ITI Capital may be required to collect certain tax-related information and/or documents from clients. In certain circumstances, ITI Capital will be required to report and share such information and/or documents with the appropriate tax authorities in compliance with CRS, FATCA and any applicable intergovernmental agreements (IGAs) entered into between jurisdictions.*

*These explanatory notes are not a substitute for understanding the requirements of the CRS and FATCA regulations. Further details on the CRS may be found within the OECD CRS for Automatic Exchange of Information (AEOI), the associated Commentary to the CRS and domestic guidance. Further details on FATCA may be found on the US Internal Revenue Service (IRS) website.*

*Please note that this document does not constitute tax or legal advice. If you have any questions about this Form or CRS, please contact your tax, legal and/or other professional advisor.*

*Please complete this Form if you are an individual (including a sole proprietor) Account Holder. For joint or multiple Account Holders, use a separate Form for each individual Account Holder. If you are providing self-certification for an entity account holder or is a Controlling Person of an entity account holder, do not use this Form. Instead, fill in the 'CRS Self Certification Form - Entity'.*

*If you are a US Person under US regulations, you also will need to fill in and provide an IRS Form W-9, in addition to this Form.*

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## Self Certification Form - Individual

Please complete Parts 1 to 3 in BLOCK LETTERS and read the Instructions on how to complete this Form on page 3 and the Definitions on page 4.

### Part 1 Identification of Individual Account Holder

<b>A) Name of the Individual who is the Account Holder</b>		<b>B) Date of Birth</b>	
Title:		DD-MM-YYYY:	
Surname(s):		<b>C) Place of Birth</b>	
First or Given Name:		Town or City of Birth:	
Middle Name(s):		Country of Birth:	
<b>D) Current Residence Address</b>		<b>E) Mailing Address (complete only if different from Section D)</b>	
Address Line 1:		Address Line 1:	
Address Line 2:		Address Line 2:	
City/Town:		City/Town:	
Province/State/County:		Province/State/County:	
Postal Code/ZIP Code:		Postal Code/ZIP Code:	
Country:		Country:	
<b>F) Gender</b>		<b>G) Country of Citizenship</b>	
<input type="checkbox"/> Male			
<input type="checkbox"/> Female		<b>H) Identification Number</b>	
<input type="checkbox"/> Others			

### Part 2 Tax Residence Information

Please complete the following table indicating (i) the country where the Account Holder is resident for tax purposes and (ii) the Account Holder's Taxpayer Identification Number or functional equivalent (hereafter referred to as 'TIN') for each country indicated.

If the Account Holder is a resident for tax purposes in more than three countries, please use a separate sheet.

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

- Reason A: The country where the Account Holder is resident does not issue TINs to its residents
- Reason B: The Account Holder is otherwise unable to obtain a TIN (please explain why Account Holder is unable to obtain a TIN in the below table if you have selected this reason)
- Reason C: No TIN is required (note: only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed)

More details are available in the Instructions to this Form.

No.	Country of residence for tax purposes	TIN	If no TIN is available enter Reason A, B or C
1			
2			
3			
<b>If Reason B selected above, explain why the Account Holder is unable to obtain a TIN in the corresponding row below</b>			
1			
2			
3			

## Self Certification Form - Individual

### Part 3 Declaration and Signature

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with ITI Capital and its affiliates where the Account Holder's financial relationship is maintained.

I acknowledge that the information contained in this Form and information regarding the Account Holder and any Reportable Account(s) may be provided, **directly or indirectly**, to **any relevant** tax authority, including the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be resident for tax purposes pursuant to bilateral or multilateral agreements between governments to exchange financial account information.

#### Certification

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all of the account(s) to which this Form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to submit a suitably updated Form within 30 days of any change in circumstances which affects the tax residency status of the Account Holder or where any information contained herein to become incorrect.

#### Sign Here



.....  
Signature of Account Holder (or individual authorised to sign for the Account Holder)

.....  
Print Name

.....  
Date (DD-MM-YYYY)

Note: If you are not the Account Holder please indicate the capacity in which you are signing the Form.

Capacity: .....

**Please note that in providing the certification, a statement that is false, misleading or incorrect may be regarded as an offence and, therefore may be subject to penalties under relevant law or regulation.**

## Self Certification Form - Individual

### Instructions

#### Part 1 Identification of Individual Account Holder

A) Name of the Individual who is the Account Holder	Enter the name of the person listed or identified as the holder of a Financial Account.
B) Date of Birth	Enter the Account Holder's date of birth. Use the following format to input the Account Holder's information DD-MM-YYYY.
C) Place of Birth	Enter the Account Holder's place of birth.
D) Current Residence Address	Enter the Account Holder's current residence address.
E) Mailing Address	Enter the Account Holder's mailing address only if it is different from the Current Residence Address.
F) Gender	Check the relevant box indicating the Account Holder's gender.
G) Country of Citizenship	Enter the Account Holder's country of citizenship.
H) Identification Number	Enter the Account Holders identification number.

#### Part 2 Tax Residence Information

Tax Residence/Citizenship Information	<p>Please complete the table indicating (i) where the Account Holder is resident for tax purposes and (ii) the Account Holder's Taxpayer Identification Number or functional equivalent (hereafter referred to as 'TIN') for each country indicated.</p> <p>The requirement to pay tax in a particular country does not necessarily signify tax residence in that country; it is possible to have to pay tax in a country in which one is not tax resident, and not to have to pay tax in a country in which one is tax resident. Whether a person is tax resident in a particular country depends on whether that person meets the definition of a tax resident under the tax laws of that country. For more information on tax residence, please consult your tax advisor or refer to the information at OECD automatic exchange of information portal at <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760</a>.</p> <p>If the Account Holder is a dual citizen, enter the country where the Account Holder is both a citizen and a resident at the time this form is completed. If the Account Holder is not a resident in any country in which the Account Holder has citizenship, enter the country where the Account Holder was most recently a resident. If the Account Holder is a US citizen, a Form W-9 must be provided.</p> <p>If a TIN is unavailable, please provide the appropriate Reason A, B or C.</p> <ul style="list-style-type: none"> <li>Reason A should be selected by an Account Holder where the country concerned does not, under any circumstances, issue TINs to individual tax residents. Where the country concerned does issue TINs to individual tax residents, but the Account Holder has not been issued with a TIN because of particular circumstances, Reason B should be selected instead.</li> <li>If you have selected Reason B, please explain why the Account Holder is unable to obtain a TIN, even though the country concerned does issue TINs to individual tax residents.</li> <li>Reason C should be selected if the country that issues the TINs does not require TINs of individual tax residents to be collected or reported.</li> </ul>
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## Self Certification Form - Individual

### Instructions

#### Part 3 Declaration and Signature

Declaration and Signature	The Form must be signed and dated by the Account Holder. If this Form is completed by an Individual authorised to sign for the Account Holder, please indicate the capacity in which you are signing the Form.
Capacity	An authorised representative or officer must state the capacity in which he/she is signing on behalf of the Account Holder. If this Form is completed by an agent acting under a duly authorised power of attorney, the Form must be accompanied by the power of attorney in proper Form specifically authorising the agent to represent the Account Holder in making, executing and presenting the Form.

### Definitions

The following is a non-exhaustive list of selected terms to assist you with the completion of this Form. Should you have any questions, please contact your tax, legal and/or other professional advisor.

- Account Holder:** The term 'Account Holder' means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.
- Financial Account:** A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.
- Participating Jurisdiction:** A Participating Jurisdiction means a jurisdiction with which an intergovernmental agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the CRS.
- Reportable Account:** A Reportable Account is a Financial Account that is maintained by a Reporting Financial Institution and that, pursuant to due diligence procedures consistent with CRS, FATCA and any applicable IGAs, has been identified as an account that is held by one or more persons that are US Persons or Reportable Persons with respect to another Jurisdiction or by a Passive NFE with one or more Controlling Persons that are US Persons or Reportable Persons with respect to another Jurisdiction.
- Reportable Jurisdiction:** A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.
- Reportable Person:** The CRS defines the Account Holder as a 'Reportable Person'. A Reportable Person is further defined as an individual who is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.
- Taxpayer Identification Number (TIN):** Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an Individual or an Entity and used to identify the Individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a 'functional equivalent'). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- US Person:** A US Person is defined in section 7701(a) (30) of the Internal Revenue Code and includes an individual who is a citizen or resident of the US.