REGENTS PARK SECURITIES

Entity Tax Residency Self-Certification Form

Please read the instructions document for instructions on filling out this form. If you have any questions, please do not hesitate to ask your Regents Park Securities representative.

Part 1 – Identification of Account Holder

A. Legal Name of Entity / Branch

Legal Name of Entity / Branch *	

B. Country of incorporation or organisation

Country of incorporation or organisation	

C. Current Residence Address

Line 1 *(e.g. House / Apt / Suite Name, Number, Street, if any)* *	
Line 2 *(e.g. Town / City / Province / County / State)* *	
Country *	
Postal Code / ZIP Code (if any) *	

D. Mailing Address

Please only complete if different to the address shown in Section C above.

Line 1 *(e.g. House / Apt / Suite Name, Number, Street)*	
Line 2 *(e.g. Town / City / Province / County / State)*	
Country	
Postal Code / ZIP Code	

Part 2 – Entity Type

Please provide the Account Holder's status by ticking one of the following boxes.

1. (a) Financial Institution – Investment Entity

i. An Investment Entity located in a **Non-Participating Jurisdiction** and managed by another Financial Institution *(Note: if ticking this box please also complete Part 2(2) below)* ☐

ii. Other Investment Entity ☐

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

If you have ticked **(a)** or **(b)** above, please provide, if held, the Account Holder's Global Intermediary Identification Number (*GIIN*) obtained for FATCA purposes.

GIIN (if held) _____

(c) **Active NFE** – a corporation the stock of which is regularly traded on an established securities market, or a corporation which is a Related Entity of such a corporation. ☐

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

Established securities market _____

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

Name of regularly traded corporation _____

(d) **Active NFE** – a Government Entity or Central Bank ☐

(e) **Active NFE** – an International Organisation ☐

(f) **Active NFE** – other than (c)-(e) *(for example a start-up NFE or a non-profit NFE)* ☐

(g) **Passive NFE** *(Note: if ticking this box please also complete Part 2(2) below)* ☐

2. If you have ticked 1(a)(i) or 1(g) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder *

Controlling Person 1	
Controlling Person 2	
Controlling Person 3	

b. Complete a *Controlling Person tax residency self-certification form* for each Controlling Person identified above. *

Please see the definition of Controlling Person in the Appendix.

Part 3 – Country / Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country / Reportable Jurisdiction indicated. Countries / jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is not tax resident in any country / jurisdiction (e.g. because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

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

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

Reason A – The country / jurisdiction 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 or equivalent number *(please explain why you are unable to obtain a TIN in the explanation table below if you have selected this reason)*.

Reason C – No TIN is required. (*Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction*).

	Country / Jurisdiction of Tax Residence	TIN	If no TIN available, enter Reason A, B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 4 – Declaration and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with **Regents Park Securities** setting out how Regents Park Securities may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country / jurisdiction in which this account(s) is / are maintained and exchanged with tax authorities of another country / jurisdiction or countries / jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all 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 advise **Regents Park Securities** within **30 days** of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on Controlling Persons identified in Part 2 question 2a), and to provide Regents Park Securities with a suitably updated self-certification and declaration within 30 days of such change in circumstances.

Signature * _____

Print name * _____

Date * *(dd / mm / yyyy)* _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer'). If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity * _____

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the *CRS*), the associated Commentary to the CRS, and domestic guidance. These can be found at the OECD automatic exchange of information portal.

If you have any questions, please contact your tax adviser or domestic tax authority.

"Account Holder" The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

"Active NFE" An NFE is an Active NFE if it meets any of the listed criteria — broadly, NFEs by reason of income and assets; publicly traded NFEs; Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; 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 non-financial group; and non-profit NFEs.

"Control" "Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage, e.g. 25%) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

"Controlling Person(s)" "Controlling Persons" are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

"Entity" The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

"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.

"Financial Institution" The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

"Investment Entity" Includes two types of Entities: (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer — trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferable securities; commodity futures trading; individual and collective portfolio management; or otherwise investing, administering, or managing Financial Assets or money on

behalf of other persons; and (ii) an Investment Entity managed by another Financial Institution, where the gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets.

"NFE" An "NFE" is any Entity that is not a Financial Institution.

"Participating Jurisdiction" A "Participating Jurisdiction" means a jurisdiction with which an 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 Common Reporting Standard and that is identified in a published list.

"Passive NFE" Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

"Reportable Account" The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

"Reportable Jurisdiction" A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

"Reportable Person" A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: a corporation the stock of which is regularly traded on one or more established securities markets; any corporation that is a Related Entity of such a corporation; a Governmental Entity; an International Organisation; a Central Bank; or a Financial Institution (except for an Investment Entity described in Sub-Paragraph A(6)(b) of the CRS that are not Participating Jurisdiction Financial Institutions, which are instead treated as Passive NFEs).

"TIN (including "functional equivalent")" The term "TIN" means 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 the OECD automatic exchange of information portal. 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 Entities, a business / company registration code or number, and for individuals, a social security / insurance number, citizen / personal identification / service code / number, and resident registration number.