

PLEASE READ THE BELOW INSTRUCTIONS BEFORE COMPLETING THIS FORM:

JMMB¹ is obligated to collect certain information about each Account Holder's tax residency or status which is in keeping with the requirements under the Foreign Account Tax Compliance Act (FACTA) and the Common Reporting Standard (CRS).

This form is to be completed by each Account Holder classified as a company/corporation, partnership, organization, foundation and other types of legal arrangements such as trusts and estates (collectively referred to as the Entity). It will remain valid unless there is a change in circumstances relating to the Entity's tax residency or tax status. In such instances, the Entity must notify JMMB of the change and provide an updated Entity Tax Residency Self-Certification Form within 30 days of the change in the entity's tax residency or tax status.

- Where the Account Holder is an individual or sole trader do not complete this form. Instead, please complete a [Individual Tax Residency Self Certification Form](#).
- Parts 2 and 3 must be completed to indicate whether or not the entity is a tax resident of the USA or other foreign countries/ jurisdictions. If the Account Holder is a tax resident of the USA, a W-9 form also needs to be completed and submitted.
- Where the Account Holder is a Passive Non-Financial Entity (NFE) as defined under CRS, or a Passive Non-Financial Foreign Entity (NFFE) as defined under FATCA, or an Investment Entity located in a CRS Non-Participating Jurisdiction managed by another Financial Institution, details are required for each "Controlling Person"². Each Controlling Person must complete a [Corporate Individual Client Information Form](#) and a [Individual Tax Residency Self Certification Form](#) if they are not an existing JMMB client. Controlling Persons who are existing JMMB clients may be required to provide updated information.
- Part 5 of this form must be signed in accordance with the account signing mandate on record at JMMB.
- A summary of requirements and definitions can be found in the [Glossary of Terms and Codes for CRS & FATCA](#) on our website (www.jmb.com).

As a financial institution, JMMB is not permitted to provide clients/Account Holders with tax advice. JMMB will provide general guidance on completing this form, however, kindly consult your local tax adviser to assist with any questions you may have regarding residency or tax details required on this form. Additional information can be found on tax residence for CRS on the OECD³ website <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>. FATCA information for US entities is available on the US Treasury website <https://home.treasury.gov/policy-issues/tax-policy/foreign-account-tax-compliance-act>.

¹ JMMB refers to JMMB Financial Holdings Limited and its wholly owned subsidiaries regardless of geographical location.

² Please refer to the Glossary for the meaning and types of controlling persons.

³ Organisation for Economic Co-operation and Development

PLEASE COMPLETE PARTS 1-5 IN BLOCK CAPITALS

PART 1: IDENTIFICATION OF ACCOUNT HOLDER

A. Legal Name of Entity/Branch (where applicable)		B. Country of Incorporation or Organization
C. Current Entity Residence Address (House/Apt/Suite, Name, Number, Street)		
Town/City/Province/State/County	Country:	Postal/Zip Code:
D. Entity Mailing Address (House/Apt/Suite, Name, Number, Street) - <i>if different from the address shown in Section C above</i>		
Town/City/Province/State/County	Country:	Postal/Zip Code:

PART 2: FATCA CERTIFICATION AND DECLARATION OF ENTITY TYPE
PART 2A: FATCA DECLARATION – SPECIFIED U.S. PERSON

Please indicate your US status by selecting the appropriate option below:

U.S. ENTITIES

a) ☐ The Entity is a Specified U.S. Person. (Please provide the entity's U.S. federal taxpayer identifying number (U.S. TIN) _____)

b) ☐ The Entity is a U.S. Person that is not a Specified U.S. Person. Please indicate exemption _____

(Please refer to glossary for a list of exemptions)

NON-U.S. ENTITIES

c) ☐ The Entity is a **not** a U.S. Person (if checked please complete PART 2B)

PART 2B – ENTITY FATCA CLASSIFICATION

Kindly indicate your FATCA Chapter 4 Status by selecting the appropriate option below:

(a) If the Entity is a Financial Institution, please select the appropriate option and provide the Entity's FATCA Global Intermediary Identification Number (GIIN).

☐ Reporting Financial Institution (FFI) under a Model 1 Intergovernmental Agreement (IGA)

☐ Participating Foreign Financial Institution (PFFFI),

☐ Registered Deemed-Compliant FFI that is a Local FFI

☐ Registered Deemed-Compliant FFI that is a Non-Reporting Member of a PFFI Group

☐ Registered Deemed-Compliant FFI that is a Qualified Collective Investment Vehicle

☐ Registered Deemed-Compliant FFI that is a Qualified Credit Card Issuer or Servicer

☐ Registered Deemed-Compliant FFI that is a Restricted Fund

Please indicate your Global Intermediary Identification Number (GIIN)

(b) If the entity is a Financial Institution but unable to provide a GIIN, please select one of the below reasons:

☐ The Entity is a Financial Institution and has not yet obtained a GIIN.

☐ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN.

Please provide the sponsor's name and sponsor's GIIN

Sponsors Name _____ Sponsor's GIIN _____

- ☐ The Entity is a Trustee Documented Trust
Please provide 's name and sponsor's GIIN
Trustee's Name _____ Trustee's GIIN _____
- ☐ The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).
- Please indicate the exemption** _____
- ☐ The Entity is a Non-Participating Foreign Financial Institution

(c) If the entity is not a Financial Institution, please confirm the entity's status below:

- ☐ The Entity is an Exempt Beneficial Owner. Please indicate status _____
- ☐ The Entity is a Direct Reporting Non-Financial Foreign Entity (NFFE) Please provide GIIN _____
- ☐ The Entity is an Active Non-Financial Foreign Entity (Active NFFE), including an Expected NFFE
- ☐ The Entity is a Passive Non-Financial Foreign Entity (Passive NFFE) *(Please complete Part 4 by providing details on controlling persons)*

PART 3: COMMON REPORTING STANDARD (CRS) CERTIFICATION & DECLARATION OF ENTITY TYPE

PART 3A – CRS CERTIFICATION

Is the Entity a tax resident of any countries or jurisdictions other than, the United States of America?

- ☐ Yes ☐ No

If yes, please complete the following table indicating where the Entity is tax resident and the Entity's Tax Identification Number (TIN) or functional equivalent for each country/ jurisdiction indicated. (If the Entity is not a tax resident in any country/ jurisdiction (e.g. because it is fiscally transparent), please indicate tax residency status on line 1 and provide the Entity's place of effective management or country/ jurisdiction in which its principal office is located.)

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

- Reason A - The country/jurisdiction where the Account Holder is liable to pay tax does not issue TINs **or the functional equivalent** to its residents.
- Reason B - The Account Holder is otherwise unable to obtain a TIN or **functional equivalent** (Please explain why the entity is unable to obtain a TIN **or functional equivalent** in the below table if this reason is selected)
- Reason C - No TIN **or functional equivalent** is required because the tax residence country/jurisdiction that issued the TIN **or functional equivalent** does not require it to be disclosed.

Country/Jurisdiction of Tax Residence	TIN or functional equivalent	If no TIN or functional equivalent available, select Reason A, B or C
1.		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C
2.		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C
3.		<input type="checkbox"/> Reason A <input type="checkbox"/> Reason B <input type="checkbox"/> Reason C

Please specify the reason for the unavailability of the tax ID if Reason B is selected above.

PART 3B – CRS ENTITY CLASSIFICATION

Please provide CRS classification by selecting the appropriate option below.

(Note that CRS classification does not necessarily coincide with your classification for U.S. FATCA purposes.)

1. Financial Institution

- 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 4** below)* ☐

ii. Other Investment Entity ☐

b. Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company ☐

2. Non-Financial Institution

c. Active Non-Financial Entity (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:

- 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: _____

d. Active Non-Financial Entity (NFE) – a Government Entity or Central Bank ☐

e. Active Non-Financial Entity (NFE) – an International Organisation *(for example the United Nations or World Health Organisation)* ☐

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

g. Passive Non-Financial Entity (NFE) *(Note: if ticking this box please also complete **Part (4)** below)* ☐

PART 4: DECLARATION OF CONTROLLING PERSONS FOR FATCA AND/OR CRS TAX PURPOSES

Please complete for each Controlling Person where the Entity is classified as a **Passive NFFE** under **Part 2 (FATCA)** or **Passive NFE** under **Part 3 (CRS)**. *(See definition of Controlling Person in Glossary of Terms and Code for CRS and FATCA)*

Indicate the name of any Controlling Person(s) for the Entity as per the 'controlling person types' description below. Where more than six (6) Controlling Persons exist, please complete an additional form.

TIN / Functional equivalent	Full Name (Surname, First Name)	Date of Birth	Percentage Holding	Controlling Person Type

Controlling Person Types

a. Controlling Person of a legal person – control by ownership	h. Controlling Person of a trust – other
b. Controlling Person of a legal person – control by other means	i. Controlling Person of a legal arrangement (non-trust) - settlor – equivalent
c. Controlling Person of a legal person – senior managing official	j. Controlling Person of a legal arrangement (non-trust) – trustee – equivalent
d. Controlling Person of a trust – settlor	k. Controlling Person of a legal arrangement (non-trust) – protector – equivalent
e. Controlling Person of a trust - trustee	l. Controlling Person of a legal arrangement (non-trust) – beneficiary – equivalent

f. Controlling Person of a trust – protector	m. Controlling Person of a legal arrangement (non-trust) – other – equivalent
g. Controlling Person of a trust – beneficiary	

PART 5: DECLARATIONS, CONSENT & SIGNATURE

I/We understand that the information I/we supplied is covered by the full provisions of all the *Terms and Conditions* governing the Account Holder's relationship with JMMB Group, outlining how JMMB Group may use and share the information I/we provide. I/We 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. In addition, the information provided may also be shared with other companies within the JMMB Group. JMMB will ensure that the necessary technical and organizational measures are in place to safeguard against any security breach before transferring any personal data. I/We consent to and instruct and authorize JMMB Group to make such disclosures and exchange and expressly waive any protection or right under data protection, confidentiality, or any other applicable law, to the extent necessary for such disclosures and exchange. I/We certify that where I/we have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I/we will, within 30 days of signing this form, notify those persons that I/we have provided such information to JMMB and that such information may be provided to the tax authorities of the country/jurisdiction in which the account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the entity may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I/We undertake to advise JMMB 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 (including any changes to the information on controlling persons identified in Part 4, and to provide to JMMB a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

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

Signature of individual authorized to sign for the Entity	Print Name	Date: DD/MM/YYYY
Signature of individual authorized to sign for the Entity	Print Name	Date: DD/MM/YYYY
Capacity: <i>If signing under a power of attorney please also attach a certified copy of the Power of Attorney.</i>		Place stamp/seal here

FOR INTERNAL USE ONLY

Subsidiary/Branch/Department:		UCIN:	
Reportable:	<input type="checkbox"/> US Person <input type="checkbox"/> CRS Person <input type="checkbox"/> US and CRS Person <input type="checkbox"/> Local Resident		
FOR BRANCH CBSS ONLY	Receiving Agent:	Signature:	Date (dd/mm/yy)
	Relationship Officer:		
FOR COMPLIANCE	Input Officer:	Signature:	Date (dd/mm/yy)
	Approving Officer:	Signature:	Date (dd/mm/yy)
	Scanning Officer:	Signature:	Date (dd/mm/yy)



ENTITY TAX RESIDENCY SELF-CERTIFICATION FORM

ETRSCF#032025