

TAX DECLARATION AND SELF- CERTIFICATION

FOR ENTITY INVESTORS (FOR CORPORATE AND CORPORATE TRUSTEE INVESTORS)

All references to **Utmost International** refer to Utmost International Isle of Man Limited, Utmost PanEurope dac or Utmost International Singapore Branch as the context requires.

IMPORTANT INFORMATION

HOW TO COMPLETE THIS FORM

Electronic completion

To ensure your information is saved correctly, we recommend you save the form to your desktop before you start completing the required fields.

Paper completion

If completing a hard copy of this form, please use **black or blue ink** and **BLOCK CAPITALS**. If you make a mistake, cross it out, put in the correct details and sign your initials next to the correction. **Do not use correction fluid.**

INTRODUCTION

Under Automatic Exchange of Information (AEOI) regulations we are required to obtain various details of our investors, including where they are established, countries of tax residence¹, related tax identification numbers² and their 'self-certification' that the information they provide is true and complete. We may have to provide this information to our domestic tax authority who may share it with overseas tax authorities. We may also have to collect and record information about parties linked to an Entity, which are referred to as 'Controlling Person(s)'. We may have to provide this information to the tax authority where Utmost International is based, who may share the information with overseas tax authorities.

An Entity is a legal person or legal arrangement as opposed to an individual. Examples of entities would be companies, trusts or foundations.

CHANGE OF CIRCUMSTANCES

The information in this form and your self-certification will remain valid unless there is a change of circumstance which affects that information. If we receive information which suggests your country of tax residence has changed, we may ask you to complete another self-certification. You must notify us if there is a change in circumstance that makes this form incorrect or incomplete.

WHAT HAPPENS IF I DO NOT COMPLETE THIS FORM ?

Completion of this form is a regulatory requirement and is therefore mandatory. Failure to provide information when requested could lead to your details being reported incorrectly, or without the necessary information. This may ultimately lead to investigations by your local tax jurisdiction. We will continue to remind anyone who fails to provide a completed self-certification at least annually.

¹ Country of tax residence

Each jurisdiction has its own rules for defining tax residence. Companies will generally be tax resident where they are located. Other factors will include where they are incorporated, where the management and control is and where they are subject to financial supervision.

² Tax Identification Number (TIN)

A TIN will be the unique code or an equivalent number assigned by a jurisdiction to identify an Entity for the purpose of administering tax laws. This is normally the number used when corresponding with a tax authority. This could be a specific tax identification number, or an equivalent unique reference.

You have been asked to complete this form so the relevant **Company** can accurately report your policy under the relevant tax information exchange agreements, including FATCA and the CRS. This may be due to a change of circumstances on your policy, which potentially changes the status under these agreements, such as a full assignment, or because we do not currently hold sufficient information on your policy to enable us to report your account correctly.

WHO SHOULD COMPLETE THIS FORM?

This form should be signed by the appropriate person as detailed below:

- › For a company - A person who has authority to sign, for example an officer or director of a company.
- › For a trust with a corporate trustee - the authorised signatories of the corporate trustee.
- › For a pension scheme - The persons authorised to sign, for example the trustees for a UK registered pension scheme.

If you are a trustee on a trust where all the trustees are individuals, you will need to complete a **Tax Declaration and Self-Certification for Trusts** form.

If you are an individual policyholder, you will need to complete a **Tax Declaration and Self-Certification for individual investors** form. To access the forms, please visit www.utmostinternational.com

WHERE CAN YOU ACCESS FURTHER INFORMATION?

For help to work out where you are tax resident, or if you are unsure about your TIN, please consult your financial adviser or refer to the information on the Organisation for Economic Cooperation and Development's (OECD) website.

The OECD has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's 'Automatic Exchange of Information' (AEOI) website: www.oecd.org/tax/automatic-exchange/

If you are unsure what information to include, please consult your financial adviser who can also confirm that this is the most up-to-date version of this form.

HOW WE USE YOUR INFORMATION

Our Privacy Notice explains when and why we collect personal information about our customers, how we use it, the conditions under which we may share it with others and how we keep it secure. It also explains how long we keep customer information for, how a customer can obtain details of the information we keep and the choices customers have about how we use that information. You can find a copy at www.utmostinternational.com/privacy-statements or you can request a copy from the relevant Customer Service team.

HOW TO SUBMIT THE FORM

This form should be returned to the relevant Utmost International team which requested the completion of the form. However, if you are unsure who to return this form to, please speak to the relevant customer services support team using the contact details below who will be able to assist you.

Utmost International Isle of Man

customersupport@utmostwealth.com

+44 (0) 1624 643 345

or

Utmost PanEurope dac

ccsfrontoffice@utmost.ie

+353 46 909 9700

A ACCOUNT DETAILS

Product provider

Utmost International Isle of Man Limited

Utmost PanEurope dac

Policy/plan/bond/account number
(if known)

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B DETAILS OF THE ENTITY

Legal Name of Entity	<input type="text"/>		
Jurisdiction of Incorporation/ Organisation/Establishment	<input type="text"/>		
Registered address	<input type="text"/> <input type="text"/> <table border="1"><tr><td>Postcode</td><td>Country</td></tr></table>	Postcode	Country
Postcode	Country		
Correspondence address	<input type="text"/> <input type="text"/> <table border="1"><tr><td>Postcode</td><td>Country</td></tr></table>	Postcode	Country
Postcode	Country		
Contact number	<input type="text"/>		
E-mail address	<input type="text"/>		

C ENTITIES THAT ARE US PERSON(S)

Is the Entity a US Person?

No - go to section D

Yes - tick (a) or (b) below and complete as appropriate

a. The Entity is a US Person and the Entity's US federal taxpayer identification number (US TIN) is as follows:

b. The Entity is a US Person but is exempt from FATCA reporting and the relevant exemption for this is as follows:

D FATCA CLASSIFICATION FOR NON-US ENTITIES

Please provide the Entity's FACTA classification by ticking the corresponding options below:

1 If the Entity is a Registered Financial Institution with the Internal Revenue Service (IRS), please tick one of the categories, and provide the Entity's Global Intermediary Identification Number (GIIN) below:

- a. Intergovernmental Agreement (IGA) Partner Jurisdiction Financial Institution
- b. Registered Deemed Compliant Foreign Financial Institution
- c. Participating Foreign Financial Institution

Entity GIIN

If the Entity is unable to provide a GIIN, please proceed to question 2.

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- 2** If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the reasons below:
- a. The Entity is a Sponsored Financial Institution (including a Sponsored Investment Entity and Sponsored Closely Held Investment Vehicle) and has not yet obtained a GIIN but is sponsored by another Entity that has registered as a Sponsoring Entity.

Please provide the Sponsoring Entity's name and GIIN below:

Sponsoring Entity name

Sponsoring Entity GIIN

- b. The Entity is a Trustee Documented Trust.

Please provide the Trustee's name and GIIN below:

Trustee's name

Trustee's GIIN

- c. The Entity is a Certified Deemed Compliant, or other 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 relevant exemption

- d. The Entity is an Owner Documented Financial Institution.
- e. The Entity is a Non-Participating Foreign Financial Institution.

- 3** If the Entity is not a Financial Institution, please tick one of the reasons below and confirm the Entity's FATCA status below:

- a. The Entity is an Exempt Beneficial Owner.

Please indicate status

- b. The Entity is an Active Non-Financial Foreign Entity (Active NFFE). This includes an Excepted NFFE.
- c. The Entity is a Passive Non-Financial Foreign Entity (Passive NFFE). If you have selected this status, please provide details of the Controlling Person(s) in section H.

- 4** If the Entity is a Direct Reporting NFFE, please provide the Entity's GIIN below:

- 5** If the Entity is a Sponsored Direct Reporting NFFE, Please provide the Sponsoring Entity's name and GIIN below:

Sponsoring Entity's name

Sponsoring Entity's GIIN

E DECLARATION OF TAX RESIDENCE

Please indicate the Entity's country of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Numbers (TIN) for each jurisdiction.

JURISDICTION OF TAX RESIDENCE	TAX IDENTIFICATION NUMBER (TIN ³)

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If a TIN is not available, please provide a functional equivalent (such as a business or company registration number or other similar form of identification). If no TIN or functional equivalent is available for any of the jurisdictions listed, insert 'not applicable' in the relevant TIN space above and advise the reason below (such as the jurisdiction does not issue such numbers):

Further information on the issuance rules for TINs and their format is on the OECDs website:

<https://web.archive.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/index.htm>

F COMMON REPORTING STANDARDS (CRS) CLASSIFICATION

Please provide your CRS classification by ticking the corresponding options below. Please note, an Entity's CRS classification may not necessarily be the same as its classification for US FATCA purposes.

1 If the Entity is a Financial Institution, please tick here and specify the type of Financial Institution below:

- a. Depository Institution
- b. Custodial Institution
- c. Investment Entity
- d. 'Managed' Investment Entity
- e. Specified Insurance Company

If you have ticked option d. and the Entity is resident in a Non-Participating Jurisdiction, the Entity will be treated as a Passive Non-Financial Entity (Passive NFE) Institution therefore please provide details of the Controlling Person(s) by completing section H of this form.

2 If the Entity is a Non-Reporting CRS Financial Institution, please tick here and specify the type of Financial Institution below:

- a. Governmental Entity
- b. International Organisation
- c. Central Bank
- d. Broad Participation Retirement Fund
- e. Narrow Participation Retirement Fund
- f. Pension Fund of a Government Entity, International Organisation or Central Bank
- g. Exempt Collective Investment Vehicle
- h. Trustee Documented Trust
- i. Qualified Credit Card Issuer
- j. Other Entity defined under domestic law as low risk of being used to evade tax (please specify the type below).

³ For UK companies and trusts the Unique Taxpayer Reference (UTR) numbers can be used as a TIN but not the Unique Reference Numbers (URN) given under the the trust registration service, i.e. where the trust has been registered as an express trust only.

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- 3 If the Entity is an Active Non-Financial Entity (Active NFE), please tick here.
- 4 If the Entity is an Passive Non-Financial Entity (Passive NFE), please tick here.
If you have ticked option 4, please provide details of the Controlling Person(s) in section H.

G ENTITY DECLARATION AND UNDERTAKINGS

As the authorised signatory or responsible officer of the Entity, I declare that the information provided in this form is accurate and complete to the best of my knowledge and belief.

I undertake to advise and provide Utmost International with an updated Self-Certification form within 30 days where any change in circumstance occurs which causes any of the information contained in this form to be obsolete, inaccurate or incomplete.

I understand that Utmost International will update the details held on file should they differ from details provided on this form.

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person) that I will, within 30 days of signing this form, notify those persons that I have provided such information to Utmost International and that such information may be provided by Utmost International to relevant tax authorities under automatic exchange of tax information regulations.

	Authorised Signatory 1	Authorised Signatory 2 (if applicable)
SIGNATURE	<input style="width: 100%; height: 40px;" type="text"/>	<input style="width: 100%; height: 40px;" type="text"/>
Print Name	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Position/Title	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Date	<input style="width: 100%; height: 20px;" type="text" value="d d m m y y y y"/>	<input style="width: 100%; height: 20px;" type="text" value="d d m m y y y y"/>

If there are more than two authorised signatories, please photocopy this page, complete, sign and attach securely to this form.

H IDENTIFICATION OF CONTROLLING PERSON(S)

Please complete section I in full for each Controlling Person.
If there is not enough space on this form for all of the Controlling Person(s), please print out pages 8 and 9 and attach with the form.

TAX RESIDENCY FOR INDIVIDUAL CONTROLLING PERSON(S) OF A PASSIVE NON-FINANCIAL FOREIGN ENTITY

Your tax residence is generally the country in which you live for more than half a year. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be tax resident elsewhere or tax resident in more than one country at the same time (dual tax residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. If you are a US citizen or hold a US passport or green card, you will also be considered tax resident in the US even if you live outside the US.

WHERE CAN I FIND MORE INFORMATION?

Information on FATCA and CRS can be sourced on the links below:

FATCA - www.hmrc.gov.uk/fatca and the IRS website www.irs.gov/Businesses/Corporations/Foreign-Account-TaxCompliance-Act-FATCA

CRS - www.oecd.org/tax/automatic-exchange

If a TIN is not available for the Controlling Person, please provide the appropriate reason a, b or c:

- a. The jurisdiction where the Controlling Person is resident does not issue TINs.
- b. We are unable to obtain a TIN or equivalent number. Please explain why you are unable to obtain a TIN if you have selected this reason.

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c. No TIN is required. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.

You should take reasonable steps to obtain and provide a tax reference number to Utmost International at the earliest opportunity.

I CONTROLLING PERSON DETAILS 1

Full name including title

Residential address

City

Postcode Country

Contact number(s) Tel Mobile

Email address

Date of birth Country of birth

Town/City of birth

Nationality

Please list each country in which the Controlling Person is resident for tax purposes, including the tax reference number (if relevant).

COUNTRY(IES) OF RESIDENCE FOR TAXATION	TAX IDENTIFICATION NUMBER(S) (TIN ⁴)	REASON IF NO TIN IS AVAILABLE (state a, b or c - REFER TO SECTION H)

If you stated "b", please explain why you are unable to obtain a TIN.

COMPLETE IF THE CONTROLLING PERSON WAS BORN IN THE US OR IS A US CITIZEN AND/OR IS RESIDENT IN THE US FOR TAX PURPOSES

Please tick either 1 or 2 below if you were either born in the US or you are a US citizen and/or resident in the US for tax purposes.

- I confirm that I am a US citizen and/or resident in the US for tax purposes (green card holder or resident under the substantial presence test) and my US federal taxpayer identifying number (US TIN) is shown in the table above.
- I confirm that I was born in the US (or a US territory) but I am no longer a US citizen. Please note you must provide your US loss of nationality certificate if you have selected this option.

We will presume that you are not a US citizen or resident in the US for tax purposes if this question is left blank unless there is indicia which contradicts this.

⁴ For UK trusts the Unique Taxpayer Reference (UTR) numbers can be used as a TIN but not the Unique Reference Numbers (URN) given under the the trust registration service, i.e. where the trust has been registered as an express trust only.

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I CONTROLLING PERSON DETAILS 2

Full name including title

Residential address

City

Postcode Country

Contact number(s) Tel Mobile

Email address

Date of birth Country of birth

Town/City of birth

Nationality

Please list each country in which the Controlling Person is resident for tax purposes, including the tax reference number (if relevant).

COUNTRY(IES) OF RESIDENCE FOR TAXATION	TAX IDENTIFICATION NUMBER(S) (TIN ⁵)	REASON IF NO TIN IS AVAILABLE (state a, b or c - REFER TO SECTION H)

If you stated "b", please explain why you are unable to obtain a TIN.

COMPLETE IF THE CONTROLLING PERSON WAS BORN IN THE US OR IS A US CITIZEN AND/OR IS RESIDENT IN THE US FOR TAX PURPOSES

Please tick either 1 or 2 below if you were either born in the US or you are a US citizen and/or resident in the US for tax purposes.

1. I confirm that I am a US citizen and/or resident in the US for tax purposes (green card holder or resident under the substantial presence test) and my US federal taxpayer identifying number (US TIN) is shown in the table above.
2. I confirm that I was born in the US (or a US territory) but I am no longer a US citizen. Please note you must provide your US loss of nationality certificate if you have selected this option.

We will presume that you are not a US citizen or resident in the US for tax purposes if this question is left blank unless there is indicia which contradicts this.

⁵ For UK tax resident individuals National Insurance (NI) numbers and Unique Taxpayer Reference (UTR) numbers can be used as a TIN.

J CONTROLLING PERSON DECLARATION AND UNDERTAKINGS

I understand that the information supplied by me is collected and processed by Utmost International to comply with its legal and regulatory obligations. Utmost International will update accordingly the information provided on this form if it differs to information held on file.

I acknowledge that the information provided in this form and regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this policy/bond/account/plan is maintained and exchanged with tax authorities of another jurisdiction in which I, or the Controlling Person(s), may be tax resident pursuant to an International Agreement to exchange financial account information.

I certify that I am a Controlling Person, or am authorised to sign for the Controlling Person, in respect of every policy/bond/account/plan held by the Entity policy/bond/account/plan holder to which this form relates.

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

I undertake to advise Utmost International of any change in circumstance which affects my tax residency status and that of any other individuals detailed in this form, or which causes the information to become obsolete or incorrect, and to provide the recipient with a suitably updated self-certification and declaration in the event of such change of circumstances.

	Controlling Person 1	Controlling Person 2
SIGNATURE	<input type="text"/>	<input type="text"/>
Print full name	<input type="text"/>	<input type="text"/>
Date	<input type="text" value="ddmmYYYY"/>	<input type="text" value="ddmmYYYY"/>
Capacity	<input type="text"/>	<input type="text"/>

All Controlling Person(s) listed in section I must sign here.

If there are more than two Controlling Person(s), please photocopy this page, complete, sign and attach securely to this form.

A WEALTH *of* DIFFERENCE

www.utmostinternational.com

Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

Utmost International Isle of Man Limited is registered in the Isle of Man under number 024916C.

Registered Office: King Edward Bay House, King Edward Road, Onchan, Isle of Man, IM99 1NU, British Isles.

Tel: +44 (0)1624 655 555 Fax: +44 (0)1624 611 715. Licensed by the Isle of Man Financial Services Authority.

Utmost Wealth Solutions is registered in the Isle of Man as a business name of Utmost International Isle of Man Limited.

Utmost PanEurope dac (registered number 311420) is regulated by the Central Bank of Ireland.

Registered Office address: Navan Business Park, Athlumney, Navan, Co. Meath, C15 CCW8, Ireland.

Utmost Wealth Solutions is registered in Ireland as a business name of Utmost PanEurope dac.

Utmost PanEurope dac is authorised to operate in Spain on a freedom of services basis (FoS) and is duly registered for such purposes with the Register of Insurance and Reinsurance Undertakings of the Spanish General Directorate of Insurance and Pension Funds (Dirección General de Seguros y Fondos de Pensiones) under the number L0466.

Utmost PanEurope dac is authorised to operate in Italy on a freedom of services basis (FOS) and is duly registered for such purposes with the IVASS in Albo delle Imprese, Elenco II, with number II.00509.

Utmost PanEurope dac is authorised for the pursuit of the life insurance business in France on a freedom to provide services basis and is duly registered for such purposes with the French Prudential Control and Resolution Authority (Autorité de Contrôle Prudentiel et de Résolution or 'ACPR') under the number 228159.

Utmost PanEurope dac is duly registered for the pursuit of the life insurance business in Portugal on a freedom to provide services basis and is duly registered for such purposes with the Portuguese Insurance Supervisory Authority (Autoridade de Supervisão de Seguros e Fundos de Pensões or 'ASF') under the number 4693.

Utmost Wealth Solutions is the registered business name of Utmost International Isle of Man Limited Singapore Branch.

Utmost International Isle of Man Limited Singapore Branch, 6 Battery Road #16-02, Singapore 049909.

Tel: +65 6216 7990 Fax: +65 6216 7999.

Registered in Singapore Number T08FC7158E. Authorised by the Monetary Authority of Singapore to conduct life assurance business in Singapore.

Member of the Life Insurance Association of Singapore. Member of the Singapore Finance Dispute Resolution Scheme.