

**Instructions for completion**

Bermuda Commercial Bank (BCB) is obliged under the International Cooperation (Tax Information Exchange Agreements) Act 2005, the International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017, and treaties and intergovernmental agreements entered into by Bermuda in relation to the automatic exchange of information for tax matters (collectively AEOI), to collect certain information about each Account Holder's tax residency status and certain other information.

For more information on tax residence, please consult your tax advisor. **As a financial institution, we are not allowed to give tax advice.** Your tax advisor may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. Terms referenced in this Self-Certification Form (**Self-Certification**) shall have the same meaning as applicable under the relevant Bermudian Regulations, Guidance Notes or international agreements. You can find summaries of defined terms in the Appendix.

Please complete this form where you need to self-certify on behalf of an entity account holder. Please provide any additional information that is requested. Fields marked with a \* are mandatory. If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an "Individual tax residency self-certification form." You should indicate the capacity in which you have signed the form. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

**Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person.**

Please note that we may be obliged to share this information with relevant tax authorities. If any of the information below about your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly (and **within 14 days** of such change). If you have any questions about how to complete this Self-Certification, please contact your tax advisor.

**PART I: GENERAL****SECTION 1: Account Holder Identification**

(a) Legal Name of Entity\*: \_\_\_\_\_

(b) Country of Incorporation or Organisation\*: \_\_\_\_\_

(c) Date of Incorporation or Organisation\*: \_\_\_\_\_

(d) Current Registered Address

Line 1 (e.g. House/Apt/Suite Name, Number, Street):\* \_\_\_\_\_

Line 2 (e.g. Town/City/Province/County/State):\* \_\_\_\_\_

Country:\* \_\_\_\_\_

Postal Code/ZIP Code:\* \_\_\_\_\_

(e) Mailing Address (if different from 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 II: US IGA**  
**SECTION 2: U.S. Persons\***

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Please tick and complete as appropriate.

- (a)  The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

\_\_\_\_\_

- (b)  The entity is a U.S. Person that is **not** a **Specified U.S. Person**.

Indicate exemption<sup>1</sup> : \_\_\_\_\_

- (c)  I confirm that the entity is **not** a **U.S. Person**.

**If the entity is not a U.S. person, please also complete Section 3.**

**SECTION 3: US FATCA Classification for all Non United States Entities**

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Please complete this section if the entity is **not** a *U.S. Person*

- 3.1** If the entity is a **Registered Foreign Financial Institution**, please tick one of the below categories, and provide the entities FATCA GIIN at 3.1.1.

- (a)  Reporting Model 1 FFI  
(b)  Registered Deemed Compliant Foreign Financial Institution (other than a reporting Model 1 FFI, sponsored FFI, or non-reporting IGA FFI)  
(c)  Reporting Model 2 FFI  
(d)  Participating Foreign Financial Institution.

**3.1.1** Please provide the entity's *Global Intermediary Identification number (GIIN)*:\* \_\_\_\_\_  
(if registration is in progress indicate so)

- 3.2** If the entity is a **Financial Institution but unable to provide a GIIN or has a Sponsored Entity GIIN**, please tick one of the below categories:

- (a)  The Entity is a **Sponsored Financial Institution** (sponsored by another entity that has registered as a Sponsoring Entity) and (select one):  
*i.*  Has no US reportable accounts, is a **Sponsored FI in a Model 1** IGA jurisdiction and therefore not required to obtain a Sponsored Entity GIIN. Please provide Sponsoring Entity's name and GIIN:

Sponsoring Entity's Name:\* \_\_\_\_\_

Sponsoring Entity's GIIN:\* \_\_\_\_\_

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<sup>1</sup> Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

ii.  its Sponsor has obtained a **Sponsored Entity** GIIN on its behalf. Please provide the Sponsoring Entity's name and GIIN, and Sponsored Entity's GIIN.

Sponsoring Entity's Name:\* \_\_\_\_\_

Sponsoring Entity's GIIN:\* \_\_\_\_\_

Sponsored Entity's GIIN:\* \_\_\_\_\_

(b)  The Entity is a **Trustee Documented Trust**. Please provide the Trustee's name and GIIN.

Trustee's Name:\* \_\_\_\_\_

Trustee's GIIN:\* \_\_\_\_\_

(c)  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).

Indicate exemption:\* \_\_\_\_\_

(d)  The Entity is a Non-Participating Foreign Financial Institution

**3.3** If the entity is not a **Financial Institution**, please confirm the Entity's FATCA status below:

(a)  The Entity is a **Exempt Beneficial Owner**<sup>2</sup>

Indicate exemption:\* \_\_\_\_\_

(b)  The Entity is an **Active Non-Financial Foreign Entity**<sup>3</sup>.

Indicate qualifying criteria:\* \_\_\_\_\_

(c)  The Entity is a **Direct Reporting NFFE**<sup>4</sup>.

Please provide Direct Reporting NFFE GIIN:\* \_\_\_\_\_

(d)  The Entity is a **Sponsored Direct Reporting NFFE**<sup>5</sup>. Please provide the Sponsoring Entity's name and GIIN, and Sponsored Entity's GIIN.

Sponsoring Entity's Name:\* \_\_\_\_\_

Sponsoring Entity's GIIN:\* \_\_\_\_\_

Sponsored Entity's GIIN:\* \_\_\_\_\_

<sup>2</sup> Exempt Beneficial Owner" means any of the entities listed as such in Annex II.I of the US IGA or Section 1.1471-6 or 1.1471-6T of the U.S. Treasury Regulations. See additional notes in Appendix A.

<sup>3</sup> See definition of Active Non-Financial Foreign Entity in Appendix A

<sup>4</sup> See US Treasury FATCA Regulation, 26 CFR 1.1472-1(c)(3)

<sup>5</sup> See US Treasury FATCA Regulation, 26 CFR 1.1472-1(c)(5)

(e)  The Entity is a **Passive Non-Financial Foreign Entity**<sup>6</sup>.

*i.* If you have ticked **3.3(e)** Passive Non-Financial Foreign Entity, above then please indicate the name of **any** Controlling Person(s)<sup>7</sup>.\*

#	Full Name of Controlling Person(s)
1.	
2.	
3.	
4.	
5.	

*ii.* Complete “Controlling Person tax residency self-certification form” for each Controlling Person(s).\*

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<sup>6</sup> See definition of Passive Non-Financial Foreign Entity in Appendix A

<sup>7</sup> See definition of Controlling Person(s) in Appendix A



- iii.  Other Active Non-Financial Entity  
Indicate qualifying criteria (see Appendix B):\* \_\_\_\_\_

4.3  If the Entity is a **Passive Non-Financial Entity (“NFE”)**, then please tick the box and also complete 4.4. below

**4.4 Controlling Person(s) of the Account Holder** (for any Account Holder that is a Passive NFE or Investment Entity treated as such for CRS purposes):

- i. If you have ticked either item **4.1(a)(i)** or **4.3** above, then please indicate the name of **any** Controlling Person(s) of the Account Holder:\*

#	Full Name of Controlling Person(s)
1.	
2.	
3.	
4.	
5.	

- ii. Complete “Controlling Person tax residency self-certification form” for **each** Controlling Person(s).\*

**SECTION 5: Tax Residence and TINs of Account Holder\*** (see Appendix)

**(a)** Please indicate the Account Holder’s place of tax residence. If resident in more than one country please detail all countries and associated TINs. If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

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

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

- **Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents.
- **Reason B** - The Account Holder is otherwise unable to obtain a TIN. Please explain why you are 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 tax residence entered below do not require the TIN to be disclosed.)

No.	Country or countries of tax residence	Taxpayer Identification Number (TIN) or equivalent	If no TIN available: Select Reason A,B or C
1.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
2.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
3.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C

**(b)** If the Account Holder selected **Reason B** above, explain in the following boxes why you are unable to obtain a TIN (if necessary please use a separate sheet):\*

1.	
2.	
3.	

**SECTION 6: Declaration and Undertakings\***

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*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 Bermuda Commercial Bank setting out how Bermuda Commercial Bank may use and share the information supplied by me.*

***I declare that the information provided in this Self-Certification is, to the best of my knowledge and belief, accurate and complete.***

*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 undertake to advise Bermuda Commercial Bank **within 14 days** and provide an updated Self-Certification to Bermuda Commercial Bank **within 30 days** where any change in circumstances occurs, which causes any of the information contained in this Self-Certification to be inaccurate or incomplete. I certify that I am the Account Holder (or I am authorised to sign for the Account Holder) of all the account(s) to which this Self-Certification relates.*

**Signature:\*** \_\_\_\_\_

**Name:\*** \_\_\_\_\_

**Date (dd-mm-yyyy):\*** \_\_\_\_\_

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

**Capacity:\*** \_\_\_\_\_



**Instructions for completion**

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In general, you will find that tax residence is the country/ jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. resident on this form. For more information on tax residence, please consult your tax advisor. **As a financial institution, we are not allowed to give tax advice.** Your tax advisor may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. Terms referenced in this Self-Certification Form (Self-Certification) shall have the same meaning as applicable under the relevant Bermudian Regulations, Guidance Notes or international agreements. You can find summaries of defined terms in the Appendix.

**Please complete the sections below only if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.** For Joint or multiple controlling persons use a separate form for each controlling person. Please provide any additional information that is requested. Fields marked with a \* are mandatory. Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an "Entity tax residency self-certification". Similarly, if you are an individual account holder, sole trader, or sole proprietor, then please complete an "Individual tax residency self-certification." In certain circumstances, this form can be completed for or on behalf of the controlling person, for example, you may be the Passive NFE Account Holder, or completing the form under a power of attorney. If any of the information below about your tax residence changes in the future, please ensure you advise us of these changes promptly (and **within 14 days** of such change).

**SECTION 1: Controlling Person Identification**

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**(a) Name of Controlling Person**

Family Name or Surname(s):\*

\_\_\_\_\_

Title:

\_\_\_\_\_

First or Given Name:\*

\_\_\_\_\_

Middle Name(s):

\_\_\_\_\_

**(b) Current Residence Address of Account Holder**

Line 1 (e.g. House/Apt/Suite Name, Number, Street):\*

\_\_\_\_\_

Line 2 (e.g. Town/City/Province/County/State):\*

\_\_\_\_\_

Country:\*

\_\_\_\_\_

Postal Code/ZIP Code:\*

\_\_\_\_\_

**(c) Mailing Address (if different from 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:

\_\_\_\_\_

**(d) Date and Place of Birth of Controlling Person**

Date of birth (dd/mm/yyyy):\*

\_\_\_\_\_

Town or City of birth:\*

\_\_\_\_\_

Country of birth:\*

\_\_\_\_\_

**SECTION 2: Country or Countries of Tax Residence and TINs of Controlling Person\***

(a) Please indicate the Account Holder’s place of tax residence. If resident in more than one country please detail all countries and associated TINs. 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 indicated below:

- **Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents.
- **Reason B** - The Account Holder is otherwise unable to obtain a TIN. Please explain why you are 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 tax residence entered below do not require the TIN to be disclosed.)

No.	Country or countries of tax residence	Taxpayer Identification Number (TIN) or equivalent	If no TIN available: Select Reason A,B or C
1.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
2.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
3.			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C

(b) If the Account Holder selected **Reason B** above, explain in the following boxes why you are unable to obtain a TIN (if necessary please use a separate sheet):

1.	
2.	
3.	

**SECTION 3: Type of Controlling Person per each entity\***

**(a) Legal Name of relevant Entity Account Holders(s) of which you are a Controlling Person**

Legal Name of **Entity 1**: \_\_\_\_\_

Legal Name of **Entity 2**: \_\_\_\_\_

Legal Name of **Entity 3**: \_\_\_\_\_

**(b) Please provide the Controlling Person's status by ticking the appropriate box(es) as applicable.**

<b>Type of controlling interest</b>	<b>Entity 1</b>	<b>Entity 2</b>	<b>Entity 3</b>
<b>a.</b> Controlling Person of a legal person - <i>control by ownership</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b.</b> Controlling Person of a legal person - <i>control by other means</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c.</b> Controlling Person of a legal person - <i>senior managing official</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>d.</b> Controlling Person of a trust - <i>settlor</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>e.</b> Controlling Person of a trust - <i>trustee</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>f.</b> Controlling Person of a trust - <i>protector</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>g.</b> Controlling Person of a trust - <i>beneficiary</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>h.</b> Controlling Person of a trust - <i>other</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>i.</b> Controlling Person of a legal arrangement (non-trust) - <i>settlor-equivalent</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>j.</b> Controlling Person of a legal arrangement (non-trust) - <i>trustee-equivalent</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>k.</b> Controlling Person of a legal arrangement (non-trust) - <i>protector-equivalent</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>l.</b> Controlling Person of a legal arrangement (non-trust) - <i>beneficiary-equivalent</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>m.</b> Controlling Person of a legal arrangement (non-trust) - <i>other-equivalent</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

#### SECTION 4: Declaration and Undertakings\*

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*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 Bermuda Commercial Bank setting out how Bermuda Commercial Bank may use and share the information supplied by me.*

***I declare that the information provided in this Self-Certification is, to the best of my knowledge and belief, accurate and complete.***

*I acknowledge that the information contained in this form and information regarding the Controlling Person 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 Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.*

*I undertake to advise Bermuda Commercial Bank **within 14 days** and provide an updated Self-Certification to Bermuda Commercial Bank **within 30 days** where any change in circumstances occurs, which causes any of the information contained in this Self-Certification to be inaccurate or incomplete. I certify that I am the Controlling Person (or I am authorised to sign for the Controlling Person) of all the account(s) held by the Entity Account Holder(s) as detailed in the Entity Self-Certification to which this Self-Certification relates.*

**Signature:\*** \_\_\_\_\_

**Name:\*** \_\_\_\_\_

**Date (dd-mm-yyyy):\*** \_\_\_\_\_

**Note:** *If you are **not** the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.*

**Capacity:\*** \_\_\_\_\_