

TAX RESIDENCY SELF-CERTIFICATION

INDIVIDUALS

Instructions for completion

BCB Paragon Trust Limited (**Paragon**) 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 individual's tax residency status and certain other information.

Please complete the sections below as directed if you are an individual, who, for tax purposes, owns the income and assets associated with the account(s) maintained by Paragon. Use a separate form for each controlling person and provide any additional information that is requested. Fields marked with a * are mandatory. In certain circumstances, this form can be completed for or on behalf of the controlling person, for example, completing the form under a power of attorney. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Self-Certification Form (**Self-Certification**) shall have the same meaning as in the CRS. Please see the Appendix for certain CRS definitions.

If any of the information below 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. **As a financial institution, we are not allowed to give tax advice.**

SECTION 1: Identification

(a) Name of Individual

Family Name or Surname(s):* _____

Title: _____

First or Given Name:* _____

Middle Name(s): _____

(b) Current Residence Address of Individual

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 (complete 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 Account Holder

Date of birth* _____

Town or City of birth* _____

Country of birth* _____

SECTION 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes*

Please tick either (a) or (b) or (c) and complete as appropriate.

(a) I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identification number (U.S. TIN) is as follows:

_____.

I confirm that I was born in the U.S. (or a U.S. territory) but I am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached document.

(b) I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

Complete section 3 if you have non-U.S. tax residences.

SECTION 3: Declaration of Tax Residency (other than U.S.)*

(a) Please indicate the individual'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 Individual is liable to pay tax does not issue TINs to its residents.
- **Reason B** - The Individual 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. | | | A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> |
| 2. | | | A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> |
| 3. | | | A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> |

(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 4: Declaration and Undertakings*

*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 BCB Paragon Trust Limited (**Paragon**) 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 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 individual may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

*I undertake to advise Paragon **within 14 days** and provide an updated Self-Certification to Paragon **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.*

Signature:* _____

Name:* _____

Date (dd-mm-yyyy):* _____

Note: *If you are **not** the Account Holder 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:* _____