

## FATCA - AEI - CARF Entity self-certification - Supporting Notes

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### Section 1: General Notes

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The Entity self-certification form is intended to collect information required under Automatic Exchange of Information (AEI), Foreign Account Tax Compliance Act (FATCA) and Crypto-Asset Reporting Framework (CARF).

For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

The form consists of 12 parts and 3 appendices. **All organisations** completing Entity self-certification must fill out:

- Part 1 (Organisation Information)
- Part 2 (Tax Residency)
- Part 3 (FATCA classification)
- Part 8 (AEI classification)
- Part 10 (Crypto-Asset User classification)
- Part 12 (Certification)

Please note that depending on your organisation's response on part 3 (FATCA classification), part 8 (AEI classification) and part 10 (Crypto-Asset User classification), you will be directed to complete certain additional parts or appendices. Instructions such as 'go to Part X' or 'go to Appendix X' are provided within those sections to guide you through the form based on your selection.

When completing Entity self-certification please ensure that you have completed all the parts (incl. appendices, if required) flagged for your organisation before completing Part 12.

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### Section 2: Entity self-certification

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#### Part 1 - Organisation Information

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**Name of organisation:** Enter the full legal name of the entity (the organisation who the Account Holder is).

**Jurisdiction or incorporation/organisation:** If the organisation is a corporation enter the country of incorporation. If it is another type of entity, enter the country under the laws of which it was created, organized, or governed.

**Registered / Permanent address:** Enter the permanent address where the organisation is resident for tax purposes including the street, city, post code and country.

**Mailing address:** Enter the mailing address for the organisation including the street, city, post code and country (if different from the registered / permanent address).

**Is the organisation a disregarded entity:** Please confirm whether the organisation is a disregarded entity for U.S. tax purposes. If yes, please provide the Form W-8/W-9 (as applicable) for the disregarded entity owner.

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#### Part 2 - Tax Residency

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Relevant regulations on Automatic Exchange of Information in Tax Matters (i.e., AEI and FATCA) require the collection of certain information about each client's tax residence(s), and determine whether we are obliged to report certain account information to relevant Competent Authorities (tax authorities). Please disregard any tie-breaker rules under applicable Double Tax Treaties and indicate **all countries** in which the organisation is resident for tax purposes and the associated Taxpayer Identification Number (TIN) in this section of the form.

Additional information on tax residency and TINs is available on the OECD website, accessible through a link provided on [ubs.com/aei](https://ubs.com/aei).

**Jurisdiction of tax residence:** Enter the country where the organisation is resident for the purposes of that country's income taxation. If the entity is tax resident in more than one country, please list each country separately.

The jurisdiction of tax residency is determined by the laws of the relevant jurisdiction and may depend on factors such as place of incorporation, organisation, effective management and control, or other relevant criteria. If you are unsure which country your organisation is considered tax resident in, please consult your tax advisor.

If your organisation is not resident in any country mentioned in Part 1 (Organisation Information) you are asked to confirm that these countries are not relevant for the determination of the tax residence of your organisation. If the reason for this is other than due to applicable local laws please provide the other reason in Part 2.

**TIN:** Enter the Taxpayer Identification Number (TIN), or a functional TIN equivalent in the absence of a TIN, that the country of tax residence has issued to the organisation. A TIN is a unique number (or a combination of letters, numbers and/or special characters), in a specified format, assigned by a jurisdiction's local tax authorities to identify organisation for tax purposes. In this form, a functional TIN equivalent is any high integrity identifier assigned to the entity by its country of tax residence (e.g., a National Insurance Number or a Social Security Number).

For further information in relation to TINs, please see the link to the OECD AEI Portal on [ubs.com/aei](https://ubs.com/aei)

**Reason for no TIN:** If you are unable to provide a TIN (or a functional TIN equivalent) for a jurisdiction of tax residence, please select the appropriate reason (A, B or C) for no TIN.

- Reason A: the jurisdiction in which the entity is tax resident does not issue TINs to its residents.
- Reason B: the jurisdiction in which the entity is tax resident does not require a TIN to be collected.
- Reason C: the entity is otherwise unable to obtain a TIN or a functional TIN equivalent.

If you selected Reason C, you must explain why a TIN cannot be obtained. Please provide a detailed explanation to support your selection.

### Part 3 - FATCA classification

Select the FATCA classification of the Account Holder by ticking one box in this section. By selecting a FATCA classification you are certifying that you meet the criteria relevant to the FATCA classification as set out in the table below.

If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

FATCA classification	Definitions
US Financial Institution	A US Financial Institution means a Financial Institution (Custodial Institution, Depository Institution, Investment Entity, Specified Insurance Company, Holding Company or Treasury Center) that is located or resident in the United States.
US active / excepted nonfinancial entity	<p>The organisation is a US entity that is not a financial institution and, other than being a US rather than foreign entity, meets the requirements of one of the following (see below for further information in relation to each FATCA status):</p> <ul style="list-style-type: none"> <li>• Active NFFE;</li> <li>• Excepted nonfinancial start-up company;</li> <li>• Excepted nonfinancial entity in liquidation or bankruptcy;</li> <li>• 501(c) Organisation or Nonprofit organisation; or</li> <li>• a Publicly traded NFFE or NFFE affiliate of a publicly traded corporation.</li> </ul>
US passive nonfinancial entity	The organisation is a US entity that is not a financial institution and is not certifying its status as a US active / excepted nonfinancial entity.
Nonparticipating FFI	A nonparticipating FFI means an Foreign Financial Institution ('FFI') that is not a participating FFI, Reporting Model 1, Reporting Model 2, sponsored FFI, deemed-compliant FFI, owner documented FFI or exempt beneficial owner.
Participating FFI	A participating FFI is an FFI that has registered with the IRS and agreed to comply with the terms of an FFI agreement.
Reporting Model 1 FFI	A Foreign Financial Institution operating in a country that has entered into a Model 1 IGA with the US that performs account reporting to the jurisdiction's government.
Reporting Model 2 FFI	A Foreign Financial Institution operating in a country that has entered into a Model 2 IGA with the US and performs account reporting in accordance with the requirements of an FFI agreement.
Registered deemed-compliant FFI	<p>These are FFIs that are deemed to comply with the FATCA regulations without the need to enter into an FFI agreement with the IRS. Certain deemed-compliant FFIs are required to register with the IRS and obtain a GIIN. These FFIs are referred to as registered deemed-compliant FFIs. Registered deemed-compliant FFI categories include:</p> <ul style="list-style-type: none"> <li>• Local FFIs;</li> <li>• Nonreporting members of participating FFI groups;</li> <li>• Qualified Collective Investment Vehicles;</li> <li>• Restricted Funds;</li> <li>• Qualified Credit Card Issuers;</li> <li>• Sponsored Investment Entities and Controlled Foreign Corporations.</li> </ul>
Sponsored FFI	<p><b>Either</b></p> <p>The organisation is an FFI solely because it is an investment entity; is not a QI, WP or WT; and has agreed that the named sponsoring entity (that is not a NPFFI) will act as the sponsoring entity for the organisation.</p> <p><b>Or</b></p> <p>The organisation is a controlled foreign corporation as defined in section 957(a) of the US IRC; is not a QI, WP or WT; is wholly owned, directly or indirectly, by the US Financial Institution named as sponsoring entity that agrees to act as the sponsoring entity for the organisation; and shares a common electronic account system with the sponsoring entity that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the organisation including, but not limited to, customer identification information, customer documentation, account balance, and all</p>

	payments made to account holders or payees.
Certified deemed-compliant nonregistering local bank	<p>The organisation:</p> <ul style="list-style-type: none"> <li>Operates and is licensed solely as a bank or credit union (or similar cooperative credit organisation operated without profit) in its country of incorporation or organisation;</li> <li>Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organisation, members, provided that no member has a greater than 5 percent interest in such credit union or cooperative credit organisation;</li> <li>Does not solicit account holders outside its country of organisation;</li> <li>Has no fixed place of business outside its country of business (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);</li> <li>Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and,</li> <li>Does not have any member of its expanded affiliated group that is a FFI, other than a FFI that is incorporated or organised in the same country as the organisation and meets all of the requirements of a certified deemed-compliant nonregistering local bank.</li> </ul>
Certified deemed-compliant FFI with only low-value accounts	<p>The organisation:</p> <ul style="list-style-type: none"> <li>Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;</li> <li>Does not maintain, nor does any member of its expanded affiliated group, any financial account with a balance or value in excess of \$50,000 (as determined after applying application account aggregation rules); and,</li> <li>Does not have, and is not part of an expanded affiliated group with, more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.</li> </ul>
Certified deemed-compliant sponsored, closely held investment vehicle	<p>The organisation is an FFI solely because it is an investment entity; is not a QI, WP or WT; has a contractual relationship with the sponsoring entity named that agrees to fulfil all due diligence, withholding and reporting responsibilities of a participating FFI on behalf of the organisation; and, twenty or fewer individuals own all of the debt and equity interests in the organisation (disregarding debt interests owned by US financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the organisation and is itself a sponsored FFI).</p>
Certified deemed-compliant limited life debt investment entity	<p>The organisation was in existence as of January 17, 2013; Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and, is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under 1.1471-5(f)(2)(iv)).</p>
Certain investment entities that do not maintain financial accounts	<p>The organisation is a financial institution solely because it is an investment entity, and it does not maintain any financial accounts.</p>
Owner-documented FFI	<p>The organisation does not act as an intermediary; does not accept deposits in the ordinary course of a banking or similar business; does not hold, as a substantial part of its business, financial assets for the account of others; is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial part of its business, financial assets for the account of others or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and does not maintain a financial</p>

	<p>account for any NPFFI.</p> <p>And either:</p> <ul style="list-style-type: none"> <li>• Has provided, or will provide, an FFI owner reporting statement, or</li> <li>• Has provided, or will provide, an auditor's letter, signed within four years of the date of payment from an independent accounting firm or legal representative with a location in the US stating that the firm or representative has reviewed the organisation's documentation with respect to all of its owners and debt holders identified in 1.1471-3(d)(6)(iv)(A)(2), and that the organisation meets all the requirements to be an owner-documented FFI. The organisation has also provided, or will provide, an FFI owner reporting statement of its owners that are specified US persons and Form(s) W-9 with applicable waivers.</li> </ul> <p>If the organisation is a trust it further confirms that it:</p> <ul style="list-style-type: none"> <li>• Does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.</li> </ul>
<p>Restricted distributor</p>	<p>The organisation:</p> <ul style="list-style-type: none"> <li>• Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;</li> <li>• Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are unrelated to each other;</li> <li>• Is required to perform AML due diligence procedures under the AML laws of its country of organisation (which is a FATF-compliant jurisdiction);</li> <li>• Operates solely in its country of incorporation or organisation, has no fixed place of business outside of that country, and has the same country of incorporation or organisation as all members of its affiliated group;</li> <li>• Does not solicit customers outside its country of incorporation or organisation;</li> <li>• Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;</li> <li>• Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement;</li> <li>• Does not distribute any debt or securities of the restricted fund to specified US persons, passive NFFEs with one or more Substantial US Owners, or NPFFIs; and,</li> <li>• With respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished are made after December 31, 2011, the organisation either: <ul style="list-style-type: none"> <li>a) Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to US entities and US resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified US person, passive NFFE with one or more Substantial US Owners, or NPFFIs; or,</li> <li>b) Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified US person, passive NFFE with one or more Substantial US Owners, or NPFFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in 1.1471-4(c) applicable to pre-existing accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified US persons, passive NFFEs with one or more Substantial US Owners, or NPFFIs.</li> </ul> </li> </ul>
<p>Nonreporting IGA FFI</p>	<p>The organisation meets the requirements to be considered a Nonreporting financial institution pursuant to an applicable IGA between the United States and its country of tax residence.</p>
<p>Foreign Government, government of a US possession, or foreign central bank of issue</p>	<p>The organisation is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this</p>

	<p>form is submitted (except as permitted in 1.1471-6(h)(2)).</p>
<p>International organisation</p>	<p>The organisation is either:</p> <p>a) An international organisation described in section 7701(a)(18); or,</p> <p>b) Comprised primarily of foreign governments; is recognised as an intergovernmental or supranational organisation under a foreign law similar to the International Organizations Immunities Act; and, is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in 1.1471-6(h)(2)). The benefit of the organisation's income does not inure to any private person.</p>
<p>Exempt retirement plans</p>	<p>The organisation is either:</p> <p>a) Established in a country with which the US has an income tax treaty in force; Operated principally to administer or provide pension or retirement benefits; and entitled to treaty benefits on income that the fund derives from US sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits required. Or</p> <p>b) Organised for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; No single beneficiary has a right to more than 5% of the organisation's assets; Subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and</p> <p>b(i) - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;</p> <p>b(ii) - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in 1.1471-5(b)(2)(i)(A));</p> <p>b(iii) - Either does not permit or penalises distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in 1.1471- 5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or</p> <p>b(iv) - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually. Or</p> <p>c) Organised for the provision of retirement, disability or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered; Has fewer than 50 participants; Is sponsored by one or more employers each of which is not an investment entity or passive NFFE; Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively; Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and the organisation is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates. Or</p> <p>d) Formed pursuant to a pension plan that would meet the requirements of section 401(a) of the US IRC, other than the requirement that the plan be funded by a trust created or organised in the United States. Or</p> <p>e) Established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA. Or</p>

	<p>f) Established and sponsored by a foreign government, international organisation, central bank of issue, or government of a US possession (each as defined in 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or Established and sponsored by a foreign government, international organisation, central bank of issue, or government of a US possession (each as defined in 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees, but are in consideration of personal services performed for the sponsor.</p>
Entity wholly owned by exempt beneficial owners	<p>The organisation is an FFI solely because it is an investment entity; Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in 1.1471-6 or in an applicable Model 1 or Model 2 IGA; and each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in 1.1471-6 or an applicable Model 1 or Model 2 IGA.</p>
Territory financial institution	<p>The organisation is a financial institution (other than an investment entity) that is incorporated or organised under the laws of a possession of the United States.</p>
Excepted nonfinancial group entity	<p>The organisation is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in 1.1471-5(e)(5)(i)(C-E); is a member of a nonfinancial group described in 1.1471-5(e)(5)(i)(B); is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.</p>
Excepted nonfinancial start-up company	<p>The organisation is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE; is investing capital into assets with the intent to operate a business other than that of a financial institution; and does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.</p>
Excepted nonfinancial entity in liquidation or bankruptcy	<p>The organisation, during the past 5 years, has not been engaged in business as a financial institution or acted as a passive NFFE; is either liquidating or emerging from a reorganisation or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.</p>
501(c) organisation	<p>The organisation has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organisation; or has provided a copy of an opinion from US counsel certifying that the payee is a section 501(c) organisation (without regard to whether the payee is a foreign private foundation).</p>
Nonprofit organisation	<p>The organisation is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; is exempt from income tax in its country of residence; has no shareholders or members who have a proprietary or beneficial interest in its income or assets; neither the applicable laws of the organisation's country of residence nor the organisation's formation documents permit any income or assets to be distributed to, or applied for the benefit of, a private person or non-charitable organisation other than pursuant to the conduct of the organisation's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the organisation has purchase; and the applicable laws of the organisation's country of residence or formation documents require that, upon liquidation or dissolution, all of its assets be distributed to an organisation that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another nonprofit organisation or escheats to the government of the</p>

	organisation's country of residence or any political subdivision thereof.
Publicly traded NFFE or NFFE affiliate of a publicly traded corporation	The organisation is either: a) A foreign corporation that is not a financial institution and is regularly traded on one or more established securities markets; or b) A foreign corporation that is not a financial institution and is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market.
Excepted territory NFFE	The organisation is a foreign entity that is organised in a possession of the United States; does not accept deposits in the ordinary course of a banking or similar business, does not hold, as a substantial portion of its business, financial assets for the account of others, or is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and all of the owners of the organisation are bona fide residents of the possession in which the NFFE is organised.
Active NFFE	The organisation is a foreign entity that is not a financial institution; Less than 50% of the organisation's gross income for the preceding calendar year is passive income; and less than 50% of the assets held by the organisation are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly).
Passive NFFE	The organisation is a foreign entity that is not a financial institution (other than an investment entity organised in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
Excepted inter-affiliate FFI	The organisation is a member of an expanded affiliated group; Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group); Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches; Does not hold an account (other than a depository account in the country in which it is operating to pay expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and has not agreed to report under 1.1471-4(d)(2)(ii)(c) or otherwise act as an agent for FATCA purposes on behalf of any financial institution, including a member of its expanded affiliated group.
Direct reporting NFFE	The organisation is a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS, and meets the following requirements: <ul style="list-style-type: none"> <li>Registers with the IRS to obtain a GIIN,</li> <li>Report directly to the IRS its Substantial US Owners, payments made to the Substantial US Owners, value of each Substantial US Owner's equity interest, information about the NFFE and any other information required by current Form 8966,</li> <li>Obtains a written certification from each person that would be treated as a Substantial US Owner if such person were a specified US person,</li> <li>Keep records (for 6 years) that the NFFE produces in the ordinary course of its business that summarizes the activity relating to its transactions with respect to the equity of the NFFE held by each of its substantial <ul style="list-style-type: none"> <li>US owners for any calendar year in which the owner was required to report,</li> </ul> </li> <li>Respond to requests from the IRS about its Substantial US Owners,</li> <li>Make periodic certifications to the IRS.</li> </ul>
Sponsored direct reporting NFFE	The organisation is a direct reporting NFFE that is sponsored by the sponsoring entity named.

#### **Part 4 - Global Intermediary Identification Number (GIIN)**

**GIIN:** If your organisation has registered for a GIIN on the IRS FATCA Portal, please provide the GIIN number allocated to the organisation by the IRS.

**Reason for no GIIN:** If the organisation cannot provide a GIIN (e.g., the organisation has registered on the IRS FATCA portal but has not yet been provided with a GIIN) please tick this box and specify the reason in the space provided.

**GIIN at umbrella fund or sub fund level:** If your organisation is a collective investment vehicle or similar organisation, the FATCA regulations allow registration on the IRS FATCA Portal to take place at either the umbrella or sub-fund level. Please identify which level the GIIN is applicable to.

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## Part 5 - Sponsored Entities and Nonreporting IGA FFIs

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**Sponsored FFI or a Sponsored Entity with a sponsored entity GIIN classified as a Nonreporting IGA FFI:** If your organization meets the requirements to be considered a Sponsored FFI or a Sponsored Entity with a sponsored entity GIIN classified as a Nonreporting IGA FFI pursuant to an applicable IGA between the United States and the organisation's country of tax residence, please provide the sponsored entity GIIN allocated to the organization by the IRS together with the name of the sponsoring entity. You should only tick this box if you ticked the "Sponsored FFI" or "Nonreporting IGA FFI" box in Part 3.

**Nonreporting IGA FFI with a GIIN:** If the organisation meets the requirements to be considered a Nonreporting IGA FFI (other than a Sponsored Entity) and is required to obtain a GIIN pursuant to an applicable IGA between the United States and the organisation's country of tax residence, please provide the GIIN allocated to the organization by the IRS and a specific category of FFI described in Annex II of the relevant IGA (in providing the specific category of FFI described in Annex II, please use the language from Annex II that best and most specifically describes the organization FATCA classification). You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.

If the organization is a Nonreporting IGA FFI claiming a deemed-compliant status under the US Treasury Regulations, indicate which section of the regulations the organization qualifies under.

**Nonreporting IGA FFI without a GIIN:** If the organisation meets the requirements to be considered a Nonreporting IGA FFI and is not required to obtain a GIIN pursuant to an applicable IGA between the United States and the organisation's country of tax residence, please enter the applicable IGA country and specify the type of Nonreporting IGA FFI by ticking one of the following boxes:

- **Trustee Documented Trust (TDT):** If the organisation is a Trustee Documented Trust, please tick this box and enter the GIIN of the trustee of a trustee-documented trust that is undertaking FATCA compliance on behalf of the trust. A trustee of a trustee-documented trust who is a non-US person, must provide the GIIN that has received when registered as a participating FFI or reporting Model 1 FFI. Besides, please provide the name of the trustee. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.
- **Sponsored Entity:** If the organisation is a Sponsored Entity and is not required to obtain a GIIN, please tick this box and provide the name of the sponsoring entity. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.
- **Nonreporting IGA FFI other than the above:** If the organisation is classified as a Nonreporting IGA FFI other than a Trustee Documented Trust or a Sponsored Entity and is not required to obtain a GIIN pursuant to an applicable IGA between the United States and the organisation's country of tax residence, please tick this box and specify a category of FFI described in Annex II of the relevant IGA (in providing the specific category of FFI described in Annex II, please use the language from Annex II that best and most specifically describes the organization FATCA classification). If the organization is a Nonreporting IGA FFI claiming a deemed-compliant status under the US Treasury Regulations, indicate which section of the regulations the organization qualifies under. You should only tick this box if you ticked the "Nonreporting IGA FFI" box in Part 3.

**Certified deemed-compliant sponsored, closely held investment vehicle:** If the organisation is a Sponsored, closely held investment vehicle pursuant to the US Treasury Regulations (§1471-5-(f)(2)(iii)), please tick this box and enter the GIIN and the name of the sponsoring entity. You should only tick this box if you ticked the "Certified deemed-compliant sponsored, closely held investment vehicle" box in Part 3.

**Name of sponsoring entities and trustees:** For Sponsored Entities or Sponsored Closely Held Investment Vehicles, please enter the full legal name of the sponsoring entity. For Trustee Documented Trusts, please enter the full legal name of the trustee of the trust that is undertaking FATCA compliance on behalf of the trust.

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## Part 6 - Excepted NFFEs

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**Excepted nonfinancial start-up company:** If the organisation is an excepted non-financial start-up company, please tick this box and provide the company's date of formation. This classification is only available for organisations during their first 2 years of existence.

**Excepted nonfinancial entity in liquidation or bankruptcy:** If the organisation is an excepted nonfinancial entity in liquidation or bankruptcy, please tick this box and provide the date that the organisation either files a plan for liquidation/reorganisation, or filed for bankruptcy. If the organisation has been in liquidation/bankruptcy for more than 3 years, additional information/documentation may be required.

**501(c) organisation:** If the organisation is a 501(c) organisation, please tick this box and provide the date of the currently effective 501(c) organisation determination letter from the IRS.

Alternatively, the organisation may provide UBS with a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organisation and should tick the appropriate box.

**Publicly traded NFFE and NFFE affiliate of a publicly traded corporation:** If the organisation is a publicly traded NFFE, please tick this box and provide the name of one securities exchange upon which the stock of the organisation is regularly traded. In addition, please provide the name of the publicly traded entity whose stock is traded on the securities exchanged name.

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## Part 7 - Identification of US Controlling Persons

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If the FATCA classification of the organisation is a Passive NFFE, please provide details of each US Controlling Person or Substantial US Owner using Appendix 1.

Please confirm the total number of U.S. Controlling Persons / Substantial U.S. Owners the organisation has, and provide completed Appendix 1 for each of them. If the U.S. Controlling Person/Substantial U.S. Owner is an entity, please provide W-9 for that entity instead of Appendix 1.

**Note:** In general, an organisation that is professionally managed and has gross income which is primarily attributable to investing, reinvesting, or trading in Financial Assets will not meet the definition of a Passive NFFE - see the definition of "professionally managed" below). If you are in any doubt over the FATCA obligations of the entity you should seek professional advice.

**U.S. Controlling Person:** A U.S. Controlling Person is a Controlling Person that is a U.S. Person (either by citizenship or residence). Broadly, the term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term may include the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, or any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent of similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF Recommendations). As per the FATF Recommendations:

**(i) For legal persons:**

(i.i) Natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest (a controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%). If the domestic implementation of the FATF Recommendations of a jurisdiction provides for an ownership threshold lower than 25% for the identification of controlling ownership interests in companies for AML/KYC purposes, the Reporting Financial Institution should apply the lower threshold consistent with domestic AML/KYC requirements (e.g. Cayman Islands Reporting Financial Institutions must apply a 10% threshold)) in a legal person; and

(i.ii) to the extent that there is doubt under (i.i) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the natural persons (if any) exercising control of the legal person or arrangement through other means.

(i.iii) Where no natural person is identified under (i.i) or (i.ii) above, the relevant natural person who holds the position of senior managing official.

Measures (i.i) to (i.iii) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

**(ii) For legal arrangements:**

(ii.i) Trusts – the settlor, the trustee(s), the protector (if any), the beneficiaries, the discretionary beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust (including through a chain of control/ownership);

(ii.ii) Other types of legal arrangements – the identity of persons in equivalent or similar positions.

**Substantial U.S. Owner:** The term "Substantial U.S. Owner" means:

- with respect to a corporation, any specified U.S. person that owns, directly or indirectly, more than 10% of the stock of such corporation (by vote or value);
- with respect to a partnership, any specified U.S. person that owns, directly or indirectly, more than 10% of the profits interests or capital interests in such partnership; and,
- in the case of a trust, any specified U.S. person treated as an owner of any portion of the trust under sections 671 - 679 of the US IRC (grantor), and any specified person that holds, directly or indirectly, more than 10% of the beneficial interests of the trust.

**Professionally Managed**

An Entity is considered to be Professionally Managed if another Financial Institution performs, either directly or through another service provider, any of the following activities or operations on behalf of the managed Entity:

(i) trading in financial instruments (e.g., trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities and commodity futures trading);

(ii) individual or collective portfolio management; or

(iii) otherwise investing, administering, or managing funds, money, or Financial Assets.

However, an Entity is not Professionally Managed if the managing Financial Institution does not have discretionary authority to manage the Entity's assets (in whole or part). Where an Entity is managed by a mix of Financial Institutions and other persons, the Entity is considered to be Professionally Managed.

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**Part 8 - AEI Classifications**

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Select the AEI classification of the account holder by ticking one box in this section. By selecting the AEI classification you are certifying that you meet the criteria relevant to the AEI classification as set out in the table below and that, to the extent applicable, the organisation meets and continues to meet its reporting obligations, if any, under AEI.

Under AEI, Non-Reporting FI status comprises two components: (i) status as Financial Institution (FI) and (ii) additional Non-Reporting FI requirements (e.g., certain pension funds, genuine charities etc.) This means that the status of Non-Reporting FI always includes FI status. Whether your's organisation as a FI is Reporting or Non-Reporting in your jurisdiction is not relevant for your AEI classification with UBS, only your status as FI, which is why the particular Non-Reporting FI categories are not part of the Entity self-certification form.

**Note:** Given the differing treatment of certain entity types under the FATCA and AEI regimes, the AEI classification of the organization named in Part 1 must be provided, and professional advice should be sought if necessary to ensure accurate classification.

AEI classification	Definitions
Financial Institution (other than a Professionally Managed Investment Entity)	A Depository Institution, Custodial Institution, Specified Insurance Company, an Investment Entity other than a Professionally Managed Investment Entity.  <i>Not a Reportable Person.</i>

<p>Financial Institution - Professionally Managed Investment Entity resident in an AEI participating jurisdiction</p>	<p>A Professionally Managed Investment Entity (PMIE) resident in a participating jurisdiction means an entity that:</p> <ul style="list-style-type: none"> <li>• is professionally managed by another Financial Institution, and</li> <li>• the entity's gross income attributable to investing, reinvesting, or trading in Financial Assets or Relevant Crypto-Assets equals or exceeds 50% of the Entity's gross income during the shorter of (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.</li> </ul> <p>The term resident in a participating jurisdiction means that the entity is resident for tax purposes in a jurisdiction which has an AEI agreement in place to exchange information in tax matters with the UBS booking entity's country of residence.</p> <p>A list of Participating Jurisdictions from the relevant UBS booking entity's perspective is available at <a href="https://ubs.com/aei">ubs.com/aei</a>.</p> <p><i>Not a Reportable Person.</i></p>
<p>Financial Institution - Professionally Managed Investment Entity resident in an AEI non-participating jurisdiction</p>	<p>A Professionally Managed Investment Entity (PMIE) resident in a non-participating jurisdiction means an entity that:</p> <ul style="list-style-type: none"> <li>• is professionally managed by another Financial Institution, and</li> <li>• the entity's gross income attributable to investing, reinvesting, or trading in Financial Assets or Relevant Crypto-Assets equals or exceeds 50% of the Entity's gross income during the shorter of (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.</li> </ul> <p>The term resident in a non-participating jurisdiction means that the entity is resident for tax purposes in a jurisdiction which does not have an AEI agreement in place to exchange information in tax matters with the UBS booking entity's country of residence.</p> <p>A list of Participating Jurisdictions from the relevant UBS booking entity's perspective is available at <a href="https://ubs.com/aei">ubs.com/aei</a>.</p> <p>Where a PMIE is a tax resident in a non-participating jurisdiction then for reporting purposes these entities are deemed to be Passive NFEs. As such the appropriate due diligence processes need to be undertaken to identify Controlling Persons and whether any Controlling Persons are Reportable Persons.</p> <p><i>Reportable Person. If the PMIE has controlling persons who are resident in a reportable jurisdiction the entity and the relevant controlling persons will be reported.</i></p>
<p>Active NFE - Regularly Traded corporation or related entity of such, a Government Entity, International Organisation, or Central Bank</p>	<p>Regularly Traded corporation or related entity of such:</p> <ul style="list-style-type: none"> <li>• A Non-Financial Entity the stock of which is regularly traded on an established securities market, or a Non-Financial Entity that is a related entity of an entity the stock of which is regularly traded on an established securities market.</li> </ul> <p>Government Entity:</p> <ul style="list-style-type: none"> <li>• The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, country, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.</li> </ul> <p>International Organisation:</p> <ul style="list-style-type: none"> <li>• Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) that (1) is comprised primarily of governments, (2) has in effect a headquarters or substantially similar agreement with the jurisdiction, and (3) the income of which does not inure to the benefit of private persons.</li> </ul> <p>Central Bank:</p> <ul style="list-style-type: none"> <li>• An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments</li> </ul>

	<p>intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.</p> <p><i>Not a Reportable Person</i></p>
Active NFE - Other than above	<p>An Active Non-Financial Entity other than the above. This includes NFEs that are:</p> <ul style="list-style-type: none"> <li>• Active NFEs by reason of income and assets;</li> <li>• Holding NFEs that are members of a non-financial group;</li> <li>• Start-up NFEs;</li> <li>• NFEs that are liquidating or emerging from bankruptcy;</li> <li>• Treasury Centres that are members of a nonfinancial group; or</li> <li>• Non-profit NFEs.</li> </ul> <p><i>Reportable Person</i></p>
Passive NFE	<p>A Non-Financial Entity that does not fall within the definition of an Active NFE.</p> <p><i>Reportable Person. Due diligence must be undertaken to identify controlling persons. If the entity has controlling persons who are resident in a reportable jurisdiction the entity and the relevant controlling persons will be reported.</i></p>

### **Part 9 - Identification of AEI Controlling Persons**

If you have certified in Part 8 your organisation is a Passive NFE or is a Professionally Managed Investment Entity resident in a non-participating jurisdiction please confirm the total number of Controlling Persons the organisation has and provide details of all of the Controlling Persons of the organisation using Appendix 1.

In general, an organisation that is professionally managed and has gross income which is primarily attributable to investing, reinvesting, or trading in Financial Assets, or Relevant Crypto-Assets, will not meet the definition of a Passive NFFE - see the definition of "professionally managed" below). If you are in any doubt over the AEI obligations of the entity you should seek professional advice.

**Note:** *If you have already provided an Appendix 1 for a Controlling Person under Part 7, you do not need to provide another Appendix for that Controlling Person other than to certify they are tax resident in a country that is not the U.S. The definition of a Controlling Person for AEI purposes is aligned with the FATF Recommendations as under FATCA).*

The term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term may include the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, or any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent of similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF Recommendations). As per the FATF Recommendations:

**(i) For legal persons:**

(i) Natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest (a controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%). If the domestic implementation of the FATF Recommendations of a jurisdiction provides for an ownership threshold lower than 25% for the identification of controlling ownership interests in companies for AML/KYC purposes, the Reporting Financial Institution should apply the lower threshold consistent with domestic AML/KYC requirements (e.g. Cayman Islands Reporting Financial Institutions must apply a 10% threshold)) in a legal person; and

(ii) to the extent that there is doubt under (i.i) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the natural persons (if any) exercising control of the legal person or arrangement through other means.

(iii) Where no natural person is identified under (i.i) or (i.ii) above, the relevant natural person who holds the position of senior managing official.

Measures (i.i) to (i.iii) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

**(ii) For legal arrangements:**

(ii.i) Trusts – the settlor, the trustee(s), the protector (if any), the beneficiaries, the discretionary beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust (including through a chain of control/ownership);

(ii.ii) Other types of legal arrangements – the identity of persons in equivalent or similar positions.

**Professionally Managed**

An Entity is considered to be Professionally Managed if another Financial Institution performs, either directly or through another service provider, any of the following activities or operations on behalf of the managed Entity:

(i) trading in financial instruments (e.g., trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities and commodity futures trading);

(ii) individual or collective portfolio management; or

(iii) otherwise investing, administering, or managing Financial Assets, money, or Relevant Crypto-Assets.

However, an Entity is not Professionally Managed if the managing Financial Institution does not have discretionary authority to manage the Entity's assets (in whole or part). Where an Entity is managed by a mix of Financial Institutions and other persons, the Entity is considered to be Professionally Managed.

Further information in relation to which jurisdictions are treated as Participating Jurisdictions for each UBS contracting entity location is available on the UBS AEI internet site ([www.ubs.com/aei](http://www.ubs.com/aei)). However, if you are uncertain whether your organisation is resident in a Participating Jurisdiction, you should seek qualified professional assistance.

For the avoidance of doubt, please note that the information provided on the UBS internet site is provided for reference purposes only and do not constitute tax advice.

### Part 10 - Crypto-Asset User classification

Select the Crypto-Asset User classification of the entity by ticking one box in this section. By selecting a Crypto-Asset User classification you are certifying that you meet the criteria relevant to the Crypto-Asset User classification as set out in the table below.

If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

The organisation will not be permitted to trade in crypto-asset products unless this section is completed.

Crypto-Asset User classification	Definition
Financial Institution (other than a Professionally Managed Investment Entity)	<p>Financial Institution (other than a Professionally Managed Investment Entity) means a Custodial Institution, a Depository Institution, a Specified Insurance Company, or an Investment Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> <li>i. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;</li> <li>ii. individual and collective portfolio management; or</li> <li>iii. otherwise investing, administering, or managing Financial Assets, money, or Relevant Crypto-Assets on behalf of other persons;</li> </ul> <p><i>Not a Reportable User (Excluded Person)</i></p>
Government Entity, International Organisation, or Central Bank	<p><b>Government Entity:</b> The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, country, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.</p> <p><b>International Organisation:</b> Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) that (1) is comprised primarily of governments, (2) has in effect a headquarters or substantially similar agreement with the jurisdiction, and (3) the income of which does not inure to the benefit of private persons.</p> <p><b>Central Bank:</b> An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.</p> <p><i>Not a Reportable User (Excluded Person)</i></p>
Professionally Managed Investment Entity the stock of which is regularly traded or related entity of such entity	<p>Professionally Managed Investment Entity the stock of which is regularly traded or related entity of such entity means the entity that:</p> <ul style="list-style-type: none"> <li>• is professionally managed by another Financial Institution,</li> <li>• the entity's gross income attributable to investing, reinvesting, or trading in Financial Assets or Relevant Crypto-Assets equals or exceeds 50% of the Entity's gross income during the shorter of (i) the three-year period ending on 31</li> </ul>

	<p>December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence, and</p> <ul style="list-style-type: none"> <li>controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange and subject to disclosure requirements or is a majority owned subsidiary of such a company.</li> </ul> <p><i>Not a Reportable User (Excluded Person)</i></p>
Any entity (other than above) the stock of which is regularly traded or related entity of such entity	<p>An Entity the stock of which is regularly traded on an established securities market, or an Entity that is a related entity of an entity the stock of which is regularly traded on an established securities market.</p> <p><i>Not a Reportable User (Excluded Person)</i></p>
Active Entity	<p>An Active Entity means any Entity that is:</p> <ul style="list-style-type: none"> <li>Active Entity by reason of income and assets;</li> <li>Holding Entity that is member of a non-financial group;</li> <li>Start-up Entity;</li> <li>Entity that is liquidating or emerging from bankruptcy;</li> <li>Treasury Centre that is member of a nonfinancial group; or</li> <li>Non-profit Entity.</li> </ul> <p><i>Reportable User</i></p>
Other Entity	<p>An Entity other than an Excluded Person or an Active Entity.</p> <p><i>Reportable User. Due diligence must be undertaken to identify controlling persons. If the entity has controlling persons who are resident in a reportable jurisdiction the entity and the relevant controlling persons will be reported.</i></p>

### **Part 11 - Identification of CARF Controlling Persons**

Please confirm the total number of Controlling Persons the organisation has and provide details of all of the Controlling Persons of the organisation using Appendix 3. If the Controlling Person form is also required for AEI (i.e., Appendix 1), it is sufficient if the Controlling Person form is provided once per Controlling Person. In this case, rather than entering the total number of Controlling Persons, tick the box to certify that each Controlling Person has already been identified for AEI on Part 9.

The term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term may include the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, or any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent of similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF Recommendations). As per the FATF Recommendations:

**(i) For legal persons:**

(i) Natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest (a controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%). If the domestic implementation of the FATF Recommendations of a jurisdiction provides for an ownership threshold lower than 25% for the identification of controlling ownership interests in companies for AML/KYC purposes, the Reporting Financial Institution should apply the lower threshold consistent with domestic AML/KYC requirements (e.g., Cayman Islands Reporting Financial Institutions must apply a 10% threshold)) in a legal person; and

(ii) to the extent that there is doubt under (i.i) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the natural persons (if any) exercising control of the legal person or arrangement through other means.

(iii) Where no natural person is identified under (i.i) or (i.ii) above, the relevant natural person who holds the position of senior managing official.

Measures (i.i) to (i.iii) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

**(ii) For legal arrangements:**

(ii.i) Trusts – the settlor, the trustee(s), the protector (if any), the beneficiaries, the discretionary beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust (including through a chain of control/ownership);

(ii.ii) Other types of legal arrangements – the identity of persons in equivalent or similar positions.

### **Part 12 - Certification**

Please sign, print your name, and date the form in this section. By signing this section you are certifying the points below.

**FATCA classification criteria:** You confirm that the organisation meets all of the criteria (as set out in part 3 of these instructions) of the FATCA classification selected in Part 3 of the Entity self-certification. In addition, you confirm that the organisation named in Part 1

of the Entity self-certification is the account holder and not acting as an agent/custodian/nominee/signatory/investment advisor/intermediary for the benefit of another person.

**Reporting Obligations:** You confirm that, to the extent applicable under FATCA, AEI and CARF, the organisation identified in Part 1 meets and will continue to meet its reporting obligations to the relevant tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided on the Entity self-certification, and to the best of their knowledge and belief it is true, correct, and complete.

**Change in circumstance:** You agree to inform UBS if any of the information provided in this Entity self-certification becomes incorrect or invalid due to changes in circumstances within 60 days of the change. In the event that this change causes the form to be invalid, you will provide a new self-certification.

**Capacity to sign:** You confirm that the person signing this form has the capacity to sign for the organisation named in Part 1 of this form and has obtained relevant consent to allow information included in this form in relation to any other person (e.g., Controlling Persons) to be processed and disclosed. In addition, if requested by UBS, you will provide evidence of the person's authority to sign on behalf of the organisation.

**Information disclosure:** You agree that UBS may share the organisation's account details with other UBS affiliates and the relevant competent authorities as per regulatory requirements. Generally, the term relevant competent authorities refers to either the local tax authorities (for AEI or under a FATCA Model 1 IGA) or the US tax authorities (for FATCA under the U.S. Treasury Regulations or a Model 2 IGA). Due to local law in certain jurisdictions it may be necessary for UBS to collect a waiver from the organisation in order to disclose account details. Where this is the case, you agree to provide any such waiver as provided by UBS to allow the organisation's account details to be shared with the relevant competent authorities.

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### Section 3: Appendix 1 – U.S. Controlling Persons and AEI Controlling Persons

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Please refer to Part 7 and 9, Section 2 of the Supporting Notes in relation to the identification of U.S. Controlling Persons/Substantial U.S. Owners and AEI Controlling Persons (hereinafter referred to as the “Controlling Person”).

**Who should complete this form:** An Appendix 1 should be completed for each:

- U.S. Controlling Person and Substantial U.S. Owner of a Passive NFFE as identified in Part 7 of the Entity self-certification; and,
- Controlling Person of a Passive NFE or Professionally Managed Investment Entity in a non-participating jurisdiction as identified in Part 9 of the Entity self-certification.

However, the Appendix 1 this form may be completed and signed by either the Controlling Person named in Part 1 of the Appendix 1, or by a person with the capacity to sign on behalf of the organisation named in Part 1 of the Entity self-certification.

**Name of organisation:** This should exactly match the name of the organisation provided in Part 1 of the Entity self-certification.

**Type of organisation:** As per the FATF recommendations (refer to Part 7 and 9, Section 2 of the Supporting Notes), the definition of a Controlling Person depends on whether the organisation is a legal person or a legal arrangement. The FATF recommendations differentiates between legal persons and legal arrangements (such as trusts or other similar arrangements).

**Type of Controlling Person:** Please select the relevant type of Controlling Person to identify the relationship between the organisation named in Part 1 of the Entity self-certification and the Controlling Person identified in Part 1 of Appendix 1.

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#### Part 1 - Basic Information

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**Name of individual:** Enter the full name of the individual that is a Controlling Person as it appears on their passport.

**Date of Birth:** Please enter the date of birth of the individual named above.

**Country and city of birth:** Please enter the country and town/city of birth of the individual named above. Please write the name of the country in full and do not abbreviate (e.g. write United Kingdom rather than UK).

**Registered / Permanent address:** Enter the permanent address where the individual is resident for tax purposes including the street, city, postcode and country.

**Mailing address:** Please enter the mailing address for the individual including the street, city, postcode and country (if different from the registered address).

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#### Part 2 - Tax Residency

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Relevant regulations on Automatic Exchange of Information in Tax Matters (i.e., AEI and FATCA) require the collection of certain information about each Controlling Person's tax residence(s), and determine whether we are obliged to report certain account information to relevant Competent Authorities (tax authorities). Please disregard any tie-breaker rules under applicable Double Tax Treaties and indicate **all countries** in which the Controlling Person is resident for tax purposes and the associated tax identification numbers (TIN) in this section of the form.

Additional information on tax residency and TINs is available on the OECD website, accessible through a link provided on [ubs.com/aei](https://ubs.com/aei).

**Jurisdiction for tax purposes:** Enter the country where the Controlling Person is resident for the purposes of that country's income taxation. If the Controlling Person is tax resident in more than one country, please list each one separately. Please disregard any tie-breaker rules under applicable Double Tax Treaties.

**TIN:** Enter the Taxpayer Identification Number (TIN), or a functional equivalent in the absence of a TIN, issued by the Controlling Person's country of tax residence. A TIN is a unique number (or a combination of letters, numbers and/or special characters), in a specified format, assigned by a jurisdiction's local tax authorities to identify individuals for tax purposes. In this form, a functional TIN equivalent is any high integrity identifier assigned to the individual by its country of tax residence (e.g., a National Insurance Number or a Social

Security Number). For further information in relation to TINs, please see the link to the OECD AEI Portal on [ubs.com/aei](https://ubs.com/aei)

**Reason for no TIN:** If Controlling Person is unable to provide a TIN (or a functional TIN equivalent) for a jurisdiction of tax residence, please select the appropriate reason (A, B or C) for no TIN.

Reason A: the jurisdiction in which the Controlling Person is tax resident does not issue TINs to its residents.

Reason B: the jurisdiction in which the Controlling Person is tax resident does not require a TIN to be collected.

Reason C: the Controlling Person is otherwise unable to obtain a TIN or a functional TIN equivalent.

If you selected Reason C, you must explain why a TIN cannot be obtained. Please provide a detailed explanation to support your selection.

**Citizenship or Residence by Investment (CBI/RBI) Scheme Information:** Citizenship or Residence by Investment refer to the government programs offered by some jurisdictions that grant citizenship or residence rights to foreign individuals in exchange for a substantial investment in the country. In the context of Automatic Exchange of Information in Tax Matters (AEI), the OECD has identified these programs as potential tools for AEI avoidance and tax evasion, particularly when they are used to obtain tax residency in low- or no-tax jurisdictions without actual substantial presence or activity in the jurisdiction.

Please select one of the options to indicate whether the jurisdiction of the Controlling Person's tax residency is claiming through a CBI/RBI scheme. You must complete this section by selecting the box that applies to your situation.

For example, the Cyprus Residency by Investment, the United Arab Emirates Residency by Investment, and the Malta Individual Investor Programme are recognized by the OECD as CBI/RBI schemes. The current list of the OECD CBI/RBI scheme is available on [ubs.com/aei](https://ubs.com/aei).

**U.S. Person Information:** Please select one of the options to indicate whether the Controlling Person is a U.S. Person or not. If the Controlling Person is a U.S. Person, please enter the Controlling Person's U.S. TIN.

In relation to individuals, a U.S. Person is any U.S. citizen (even if residing outside the U.S.) or resident alien of the U.S.

- U.S. Citizen - the term U.S. citizen includes, amongst others, any individual born in the U.S. unless they have renounced their U.S. citizenship. If the individual named in Part 1 was born in the U.S. and has subsequently renounced their U.S. citizenship, they will be required to provide evidence to support this.
- A resident alien of the U.S. is an individual that is not a citizen or national of the United States and who meets either the green card test or the substantial presence test for the calendar year.
  - Green card test - an individual is a resident, for U.S. federal tax purposes, if they are a Lawful Permanent Resident of the United States at any time during the calendar year. An individual is a Lawful Permanent Resident of the U.S., if they are in possession of a U.S. alien registration card ("Green Card") as a lawful permanent resident issued by the US Citizen and Immigration Service (USCIS), irrespective of its expiry date.
  - Substantial presence test - an individual is a resident, for U.S. federal tax purposes, if they are physically present in the U.S. for at least 31 days during the current year and they were present in the U.S. for at least 183 days during the current and 2 preceding years, according to the following formula:  $[(\text{number of days in the current year} \times 1)] + [(\text{number of days in the first preceding year} \times 1/3)] + [(\text{number of days in the second preceding year} \times 1/6)] \geq 183$

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### Part 3: Certification

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Please sign and date the Appendix 1 in this section. In addition, please print the name of the individual signing the form and indicate the capacity in which they are acting (if Appendix 1 is not signed by the Controlling Person). By signing this section you are certifying the points below.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided in the Appendix 1, and to the best of their knowledge and belief it is true, correct, and complete.

**Change in circumstance:** You agree to inform UBS if any of the information provided in this Appendix 1 becomes incorrect or invalid due to changes in circumstances within 60 days of the change. In the event that this change causes the form to be invalid, you will provide a new Appendix 1.

**Information disclosure:** You agree that UBS may share details provided on this form with relevant competent authorities as per regulatory requirements. Generally, the term relevant competent authorities refers to either the local tax authorities (under a Model 1 IGA) or the US tax authorities (under the U.S. Treasury Regulations or a Model 2 IGA). Due to local law in certain jurisdictions it may be necessary for UBS to collect a waiver in order to disclose account details. Where this is the case, you agree to provide any such waiver as provided by UBS to allow the organisation's account details to be shared with the relevant competent authorities for regulatory purposes.

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## Section 4: Appendix 2 - FFI Owner Reporting Statement

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An Appendix 2 should be completed by any organisation claiming to be either an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners in Part 3 of the Entity self-certification. This form is used to provide additional information in relation to the owners of such organisations.

**Name of organisation:** This should exactly match the name of the organisation provided in Part 1 of the self-certification.

**FATCA classification of organisation:** Please tick the appropriate box to identify whether the organisation named above is claiming to be an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners.

**Owner Documented FFI information:** The FFI owner reporting statement must provide the following information:

- 1) The name, address, TIN (if any) and FATCA status of every individual and Specified US Person that owns a direct or indirect equity interest in the Owner Documented FFI (looking through all entities other than Specified US Persons).
- 2) The name, address, TIN (if any) and FATCA status of every individual and Specified US Person that owns a debt interest in the Owner Documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the Owner Documented FFI or any direct or indirect equity interest in a debt holder of the Owner Documented FFI), in either such case if the debt interest constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIS, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or US persons other than specified US persons).

**Entity Wholly Owned by Exempt Beneficial Owners information:** The FFI owner reporting statement must provide the following information:

- 1) The name, address, TIN (if any), FATCA status, and a description of the type of documentation provided for every person that owns a debt interest constituting a financial account or direct equity interest in the entity.

**FATCA status:** As per the owner information requirements above, only Specified U.S. Persons and non-U.S. individuals should be identified on the FFI owner reporting statement. Please provide the FATCA status for each owner identified on the FFI owner reporting statement.

**Debt or Equity Owner:** Please identify whether each person identified on the FFI owner reporting statement is an owner of debt or equity interest in the entity.

**Type of documentation:** Please confirm the type of documentation provided in relation to each person identified on the FFI owner reporting statement to support their FATCA status (i.e., Forms W-8BEN or W-9).

**Additional documentation:** In addition to completing the Entity self-certification and Appendix 2, an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners must provide sufficient valid documentation to establish the identity and FATCA classification of each owner named in Appendix 2.

**Auditor's letter** - In lieu of providing an FFI Owner Reporting Statement and documentation for each owner of the FFI, an Owner Documented FFI may provide a letter from an auditor or attorney that is licensed in the United States or whose firm has a location in the United States, signed no more than four years prior to the date of the payment, that certifies that the firm or representative has reviewed the Owner Documented FFI's documentation with respect to all of its owners and debt holders and that the organisation meets the criteria of an Owner Documented FFI. In addition, the Owner Documented FFI must provide a FFI owner reporting statement and a Form W-9, with any applicable waiver, for each Specified U.S. Person that owns a direct or indirect interest (equity or debt) in the Owner Documented FFI. Under those circumstances, please check the box that the Owner Documented FFI has provided a valid Auditor's letter.

**Certification:** Please sign, print name, and date the Appendix 2. By signing this form you are certifying the points below.

- **True, correct, and complete:** You certify that the person signing the form has examined the information provided on the self-certification, and to the best of their knowledge and belief it is true, correct, and complete.
- **FATCA classification criteria:** You confirm that the organisation meets all of the criteria (as set out in Part 3, Section 2 of the Supporting Notes) of the FATCA status selected in Appendix 2 (i.e., an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners).
- **Change in circumstance:** You agree to inform UBS if any of the information provided in this Appendix 1 becomes incorrect or invalid due to changes in circumstances within 60 days of the change. In the event that this change causes the form to be invalid, you will provide a new Appendix 1.

In addition, you agree to provide a new Appendix 2 every 3 years if requested by UBS.

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## Section 5: Appendix 3 – CARF Controlling Persons

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**Who should complete this form:** An Appendix 3 should be completed for each Controlling Person of the Other Entity as identified in Part 10 of the Entity self-certification form.

The Appendix 3 may be completed and signed by either the Controlling Person named in Part 1 of the Appendix 3, or by a person with the capacity to sign on behalf of the organisation named in Part 1 of the Entity self-certification form.

**Name of organisation:** This should exactly match the name of the organisation provided in Part 1 of the Entity self-certification.

**Type of organisation:** As per the FATF recommendations (refer to Part 3 of the Supporting Notes), the definition of a Controlling Person depends on whether the organisation is a legal person or a legal arrangement. The FATF recommendations differentiates between legal persons and legal arrangements (such as trusts or other similar arrangements).

**Type of Controlling Person:** Please select the relevant type of Controlling Person to identify the relationship between the organisation named in Part 1 of the Entity Crypto-Asset User self-certification and the Controlling Person identified in Part 1 of Appendix 3.

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## Part 1 - Basic Information

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**Name of individual:** Enter the full name of the individual that is a Controlling Person as it appears on their passport.

**Date of Birth:** Please enter the date of birth of the individual named above.

**Country and city of birth:** Please enter the country and town/city of birth of the individual named above. Please write the name of the country in full and do not abbreviate (e.g. write United Kingdom rather than UK).

**Registered / Permanent address:** Enter the permanent address where the individual is resident for tax purposes including the street, city, postcode and country.

**Mailing address:** Please enter the mailing address for the individual including the street, city, postcode and country (if different from the registered address).

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## Part 2 - Tax Residency

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Crypto-Asset Reporting Framework provisions require the collection of certain information about each Crypto-Asset User and Controlling Person's tax residence(s), and determine whether we are obliged to report certain transaction information to relevant Competent Authorities (tax authorities). Please disregard any tie-breaker rules under applicable Double Tax Treaties and indicate **all countries** in which the organisation is resident for tax purposes and the associated tax identification numbers (TIN) in this section of the form.

Additional information on tax residency and TINs is available on the OECD website, accessible through a link provided on [ubs.com/aei](https://ubs.com/aei).

**Jurisdiction for tax purposes:** Enter the country where the Controlling Person is resident for the purposes of that country's income taxation. If the Controlling Person is tax resident in more than one country, please list each one separately. Please disregard any tie-breaker rules under applicable Double Tax Treaties.

**TIN:** Enter the Taxpayer Identification Number (TIN), or a functional equivalent in the absence of a TIN, issued by the Controlling Person's country of tax residence. A TIN is a unique number (or a combination of letters, numbers and/or special characters), in a specified format, assigned by a jurisdiction's local tax authorities to identify individuals for tax purposes. In this form, a functional TIN equivalent is any high integrity identifier assigned to the individual by its country of tax residence (e.g., a National Insurance Number or a Social Security Number). For further information in relation to TINs, please see the link to the OECD AEI Portal on [ubs.com/aei](https://ubs.com/aei).

**Reason for no TIN:** If Controlling Person is unable to provide a TIN (or a functional TIN equivalent) for a jurisdiction of tax residence, please select the appropriate reason (A, B or C) for no TIN.

Reason A: the jurisdiction in which the Controlling Person is tax resident does not issue TINs to its residents.

Reason B: the jurisdiction in which the Controlling Person is tax resident does not require a TIN to be collected.

Reason C: the Controlling Person is otherwise unable to obtain a TIN or a functional TIN equivalent.

If you selected Reason C, you must explain why a TIN cannot be obtained. Please provide a detailed explanation to support your selection.

**Citizenship or Residence by Investment (CBI/RBI) Scheme Information:** Citizenship or Residence by Investment refer to the government programs offered by some jurisdictions that grant citizenship or residence rights to foreign individuals in exchange for a substantial investment in the country. In the context of Automatic Exchange of Information in Tax Matters (AEI), the OECD has identified these programs as potential tools for AEI avoidance and tax evasion, particularly when they are used to obtain tax residency in low- or no-tax jurisdictions without actual substantial presence or activity in the jurisdiction.

Please select one of the options to indicate whether the jurisdiction of the Controlling Person's tax residency is claiming through a CBI/RBI scheme. You must complete this section by selecting the box that applies to your situation.

For example, the Cyprus Residency by Investment, the United Arab Emirates Residency by Investment, and the Malta Individual Investor Programme are recognized by the OECD as CBI/RBI schemes. The current list of the OECD CBI/RBI scheme is available on [ubs.com/aei](https://ubs.com/aei).

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## Part 3 - Certification

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Please sign and date the Appendix 3 in this section. In addition, please print the name of the individual signing the form and indicate the capacity in which they are acting (if Appendix 3 is not signed by the Controlling Person). By signing this section you are certifying the points below.

**True, correct, and complete:** You certify that the person signing the form has examined the information provided in the Appendix 3, and to the best of their knowledge and belief it is true, correct, and complete.

**Change in circumstance:** You agree to inform UBS if any of the information provided in this Appendix 3 becomes incorrect or invalid due to changes in circumstances within 60 days of the change. In the event that this change causes the form to be invalid, you will provide a new Appendix 3.

**Information disclosure:** You agree that UBS may share details provided on this form with relevant competent authorities as per regulatory requirements.