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**Please return to:** Investment Fund Services Limited, PO Box 13586, Chelmsford, CM99 2GS, or to your financial adviser

## Controlling Person tax residency self-certification form - INSTRUCTIONS

Regulations based on the OECD Common Reporting Standard ("CRS") require Financial Institutions ("FIs") to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency).

The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the following link:

**[www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs\\_controlling\\_persons\\_self-cert\\_form.pdf](http://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_controlling_persons_self-cert_form.pdf)**

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside the country where the FI is maintaining the account is located we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located.

You can find definitions of who is classified as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form. You must notify us of any change in circumstances that makes the information in this self-certification incorrect or incomplete, and provide an updated self-certification.

This form is intended to request information only where such request is not prohibited by local law. Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non- Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons use a separate form for each controlling person.

**Where you need to self-certify on behalf of an entity account holder**, do not use this form. Instead, you will need an "entity tax residency self-certification." Similarly, if you're an individual account holder or sole trader then please complete an "Individuals Tax residency self-certification." If you are a US Person under US Internal Revenue Service ('IRS') regulations, you will also need to complete an IRS W-9 form.

**If you're filling in this form on behalf of a controlling person, please tell us in what capacity you're signing in Part 4.**

For example you may be the Passive NFE Account holder, or completing the form under a power of attorney.

**As a financial institution, we are not allowed to give tax advice.**

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or domestic tax authority. You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal at **[www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs\\_controlling\\_persons\\_self-cert\\_form.pdf](http://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_controlling_persons_self-cert_form.pdf)**.

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Controlling Person tax residency self-certification - FORM

Part 1 –Identification of a Controlling Person

Title *			
First Name *			
Middle Name(s)			
Surname or Family Name *			
Date of Birth *	DD	MM	YYYY
Town / City of Birth *			
Country of Birth *			

Address Details	Current Residence Address
Address Line 1 (House Name or No)	
Address Line 2 (Street Name)	
Address Line 3 (District)	
Address Line 4 * (City)	
Address Line 5 * (Country)	
Post Code / Zip Code	

Part 2 - Please provide the Controlling Person’s Status by ticking the appropriate box

a. Controlling Person of a legal person – <b>control by ownership</b>	
b. Controlling Person of a legal person – <b>control by other means</b>	
c. Controlling Person of a legal person – <b>senior managing official</b>	
d. Controlling Person of a trust – <b>settlor</b>	
e. Controlling Person of a trust – <b>trustee</b>	

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<b>f. Controlling Person of a trust – protector</b>	
<b>g. Controlling Person of a trust – beneficiary</b>	
<b>h. Controlling Person of a trust – other</b>	
<b>i. Controlling Person of a legal arrangement (non-trust) – settlor – equivalent</b>	
<b>j. Controlling Person of a legal arrangement (non-trust) – trustee – equivalent</b>	
<b>k. Controlling Person of a legal arrangement (non-trust) – protector – equivalent</b>	
<b>l. Controlling Person of a legal arrangement (non-trust) – beneficiary – equivalent</b>	
<b>m. Controlling Person of a legal arrangement (non-trust) – other – equivalent</b>	

**Please complete the following table indicating:**

1. where the above person is tax resident and
2. the TIN (Tax Identification Number) for each country indicated

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

**Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B** - The Account Holder is otherwise unable to obtain a TIN or equivalent number (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)

**Please complete the following table indicating:**

1. where the above person is tax resident and
2. the TIN (Tax Identification Number) for each country indicated

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

**Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B** - The Account Holder is otherwise unable to obtain a TIN or equivalent number (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)

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No.	Country of tax residence	TIN	If no TIN available, enter reason A, B or C
1			
2			
3			
4			
5			

**Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above**

1.

2.

3.

4.

5.

**Are you a US citizen?    Yes / No**

If **Yes**, please provide your Social Security or Tax ID number, if this has not already been included above:

I confirm that the information given in this form is true, complete and accurate and I understand I am required to update the Marlborough Group should any of the above information change.

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

Print name: \* \_\_\_\_\_

Date: \* \_\_\_\_\_

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

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## Appendix – Definitions

**“Account Holder”** The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

**“Active NFE”** An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

1. less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
2. the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
3. the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
4. substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds 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;
5. the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance.

Relevant information can be found at the OECD automatic exchange of information portal at [www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs\\_controlling\\_persons\\_self-cert\\_form.pdf](http://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/aeoi/crs_controlling_persons_self-cert_form.pdf)

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- a. the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- b. the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- c. the NFE meets all of the following requirements (a “non-profit NFE”) :
  - d. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; ii) it is exempt from income tax in its jurisdiction of residence;
- e. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- f. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- g. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

**“Control”** over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

**“Controlling Person”** This is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

**Controlling Persons of a trust**, means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

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Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

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