

## International Tax Compliance Questionnaire - Individual

### Please read these instructions before completing the questionnaire.

Regulations based on International Tax Compliance Law require Financial Institutions (“FI”) to collect and report certain information about an Account Holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this questionnaire and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser.

If your tax residence (or the Account Holder, if you are completing the questionnaire on their behalf) is located outside the country/jurisdiction where the FI maintaining the account is located, we may be legally obliged to pass on the information in this questionnaire and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an Account Holder, and other terms, in the Appendix.

This questionnaire will remain valid unless there is a change in circumstances relating to information, such as the Account Holder’s tax status or other mandatory field information, that makes this questionnaire incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This questionnaire is intended to request information consistent with local law requirements.

### Please complete this questionnaire if you are an individual Account Holder, sole trader or sole proprietor.

For joint or multiple Account Holders, use a separate questionnaire for each individual person.

### Where you need to self-certify on behalf of an entity Account Holder.

Do not use this questionnaire. Instead, you will need an “Entity International Tax Compliance Questionnaire.” Similarly, if you are a controlling person of an entity, please fill in a “Controlling Person International Tax Compliance Questionnaire” instead of this questionnaire.

### If you are filling in this questionnaire on behalf of someone else.

Please tell us in what capacity you are signing in Part 4.

For example, you may be the custodian or nominee of an account on behalf of the Account Holder, or you may be completing the questionnaire under a power of attorney.

A legal guardian should complete the questionnaire on behalf of an Account Holder who is a minor.

### As an FI, we are not allowed to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this questionnaire. Your domestic tax authority can provide guidance regarding how to determine your tax status.

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 the following website: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) and at the IRS website: [www.irs.com](http://www.irs.com).

Fields marked with a \* are mandatory

## Part 1 - Identification of Individual Account Holder

### A. NAME OF ACCOUNT HOLDER:

Family Name or Surname(s):*	<input type="text"/>
Title:	<input type="text"/>
First or Given Name:*	<input type="text"/>
Middle Name(s):	<input type="text"/>

### B. CURRENT RESIDENCE ADDRESS:

Line 1 (e.g. House/Apt/ Suite Name, Number, Street, if any):*	<input type="text"/>
Line 2 (e.g. Town/City/ Province/County/State)*	<input type="text"/>
Country:*	<input type="text"/>
Postal Code/ZIP Code (if any):*	<input type="text"/>

### C. MAILING ADDRESS: (PLEASE ONLY COMPLETE IF DIFFERENT TO THE ADDRESS SHOWN IN SECTION B)

Line 1 (e.g. House/Apt/ Suite Name, Number, Street, if any):*	<input type="text"/>
Line 2 (e.g. Town/City/ Province/County/State)*	<input type="text"/>
Country:	<input type="text"/>
Postal Code/ZIP Code (if any):*	<input type="text"/>

### D. DATE OF BIRTH\* (DD/MM/YYYY)

Date of Birth	<input type="text" value="Day"/>	<input type="text" value="Month"/>	<input type="text" value="Year"/>
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### E. PLACE OF BIRTH

Town or City of Birth:*	<input type="text"/>
Country of Birth:*	<input type="text"/>

## PART 2 - DECLARATION OF US CITIZENSHIP OR US RESIDENCE FOR TAX PURPOSES

I confirm that I am:

A US Citizen and / or US  
resident for Tax purposes

Provide US Tax Identification Number:

**PART 3 – COUNTRY/JURISDICTION OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER OR EQUIVALENT NUMBER\* (“TIN”) (SEE APPENDIX)**

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification includes a tax identifying number for each country/jurisdiction of tax residence (rather than for each Reportable Jurisdiction).

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

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

**Reason A** - The country/jurisdiction where the Account Holder is resident 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 domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.)

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C

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

**PART 4 – DECLARATIONS AND SIGNATURE\***

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder’s relationship with the FI setting out how that FI may use and share the information supplied by me.

I acknowledge that the information contained in this questionnaire and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this questionnaire relates.

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

I undertake to advise the FI within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this questionnaire or causes the information contained herein to become incorrect or incomplete, and to provide the FI that maintains the account with an updated “Individual International Tax Compliance Questionnaire” within 30 days of such change in circumstances.

Signature:\*

Print Name:\*

Date:\*

Day

Month

Year

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

Capacity:\*

## APPENDIX - SUMMARY DESCRIPTIONS OF SELECT DEFINED TERMS

**Note:** These are selected summaries of defined terms provided to assist you with the completion of this questionnaire. 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, the IRS website and domestic guidance. If you have any questions then please contact your tax adviser or domestic tax authority.

**“Account Holder”** The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than an FI, 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.

**“Controlling Person”** This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then an FI must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the “Controlling Person International Tax Compliance Questionnaire” should be completed instead of this questionnaire.

**“Entity”** The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

**“Financial Account”** A Financial Account is an account maintained by an FI and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

**“Financial Institution (FI)”** The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

**“Participating Jurisdiction”** A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the CRS and that is identified in a published list.

**“Reportable Account”** The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

**“Reportable Jurisdiction”** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

**“Reportable Person”** A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**“TIN” (including “functional equivalent”)** The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an Individual or an Entity and used to identify the Individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.



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