

**TAX COMPLIANCE – INTERNATIONAL EXCHANGE OF INFORMATION AGREEMENT**  
**ENTITY SELF-CERTIFICATION FORM**

Tax regulations<sup>1</sup> require the collection and reporting of certain information about each account holder’s tax residency status.

**These explanatory notes are no substitute for reading the certification requirements of the corresponding tax regulations created to enable the automatic exchange of information.**

**Account holders unsure as to how to complete this form or the consequences for non-provision should seek their own independent legal or tax advice. Nothing in these instructions should be construed as legal or tax advice.**

**The recipient of this form is under no obligation to accept a form if they have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.**

**It is the responsibility of the party completing the form to ensure that the information provided is complete and valid and, additionally, to provide the recipient with any additional documentation, information or replacement forms when requested or required.**

You may provide this Self-Certification if you are the Beneficial Owner of the assets held in the account(s) to which this form refers. Do not use this form if:

- You are an individual. Instead use the Individual Self-Certification Form.
- You are a specified US person under IRS regulations, in addition to completing this form you should complete an IRS form W9

If your organisation has multiple residencies, including the US, you should provide a completed, signed and dated IRD Form W-9 alongside this form.

**Part I – Entity/Organisation Details**

a) Name of Entity or Organisation	The full name of the beneficial owner must be provided. The beneficial owner in this context means the entity or organisation that is entitled to the income for tax purposes and has the benefit thereof, taking into account the economic, legal, factual and other relevant circumstances under which income is received; it does not mean a person who receives income as an agent, nominee or mere conduit for another person. Countries’ views of the meaning of beneficial owner vary. Therefore you should consult guidance to determine whether you are considered to be beneficial owner.
b) Country of Incorporation or Organisation	If the entity is a corporation, enter the country (and the province, state or other sub-national division where relevant under national law) of incorporation. If it is another type of entity, enter the country (and the province, state or other sub-national entity where relevant) under whose laws it is created, organised or governed. If you are a branch, this will be where our principal place of business is.
c) Permanent Residence Address Do not use a P.O. box (unless this is your registered address or an ‘in care of address’)	This address will be viewed by ICICI Bank UK Plc as the tax resident address of the beneficial owner unless another address can be substantiated.  P.O. Boxes and “in care of addresses” will not be viewed as a permanent residence address.  P.O. Boxes may only be acceptable in very limited circumstances; for example, but not restricted to, countries in which Postal Box Addresses are common in practice. If you intend to populate such an address you should provide supporting documentation.

d) Country	This should be a recognised country in which your residence address is situated (e.g. the United Kingdom rather than England).
e) Postcode	Post code, zip code or local equivalent
f) Mailing Address (if different from the above)	This is the address to which correspondence should be sent if different from that of the permanent residency.
g) See d) above	
h) See e) above	
i) Cust ID (existing ICICI Bank UK Plc customers only)	For existing ICICI Bank UK Plc this is the Customer Identification number unique to the entity or organisation provided by the Bank for existing account holders. This is a 9 digit number beginning "95".

## Part II – Tax Residency

<p>a) I hereby certify that the entity or organisation identified above is incorporated and taxable in the US (Specified US Person), please complete as appropriate</p> <p>If "Yes" should provide a completed, signed and dated IRS Form W-9 and go to Part IV – Declaration and Signature.</p>	<p>Specified U.S. person – A U.S. person other than the following:</p> <ol style="list-style-type: none"> <li>i. a corporation the stock of which is regularly traded on one or more established securities markets;</li> <li>ii. any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);</li> <li>iii. the United States or any wholly owned agency or instrumentality thereof;</li> <li>iv. any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;</li> <li>v. any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;</li> <li>vi. any bank as defined in section 581 of the U.S. Internal Revenue Code;</li> <li>vii. any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;</li> <li>viii. any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);</li> <li>ix. any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;</li> <li>x. any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;</li> <li>xi. a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;</li> <li>xii. a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or</li> <li>xiii. any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.</li> </ol>
--	--

<p>b) I hereby certify that the entity or organisation identified above is a resident of:</p> <p>for tax purposes; and</p>	<p>Enter the country where the entity or organisation is resident for tax purposes other than the US.</p>
<p>c) the entity or organisation's Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is:</p>	<p>It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers.</p> <p>Enter the entity or organisations Tax Identification Number (TIN) under a) if the entity's country of residence for tax purposes has issued you with TIN. The TIN is the combination of letters and/or numbers assigned to the country of residence (or its tax authorities) to identify the entity in the course of collecting taxes.</p> <p>In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a Legal Entity Identifier) to identify their residents for tax purposes. If the entity does not have a TIN and its country issues TINs upon request, you cannot complete the form until you have obtained the TIN.</p>
<b>Or</b>	
<p>d) the entity or organisation's country of residence for tax purposes does not issue TINs or a functional equivalent to its residents or the entity or organisation is otherwise unable to procure TIN or a functional from its country of residence (please tick box if relevant).</p>	<p>Tick only if the entity or organisation's country of residence does not issue TINs.</p>
<b>And</b>	
<p>If the entity or organisation is tax resident in more than one jurisdiction please complete the following Section as appropriate for the additional jurisdictions.</p>	<p>Please provide details as in a) and b) above if the entity or organisation is tax resident in more than one jurisdiction. Parent entities are not required to provide details of branch residences as these will complete their own form. A branch that is the sole holder of an account is not required to provide details of the parent entity.</p>

**Part III – Entity Certification**

<p><b>Section A – For a Financial Institution (FI) to complete</b></p>	<p>The term “Financial Institution” means Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.</p>
<p>If your organisation is a FI, please complete a) or b) below as appropriate:</p>	<p>If your organisation is an FI, the assumption will be that an FI will register with the IRS and obtain a GIIN unless it is able to certify that it is exempted from the FFI (Foreign Financial Institution) category. A GIIN is the identification number used to identify the FFI for FATCA registration purposes and U.S. information and reporting purposes. This represents a combination of the FATCA ID and FFI EIN that were outlined in the regulations.</p>

	<p>The recipient is required to verify the GIIN with the IRS database once received. If the GIIN is not found in the IRS FFI list after 90 days then the account holder will be treated as a Non-Participating Foreign Financial Institution (NPFPI).</p> <p>If the GIIN is found in the IRS FFI list but other information is inaccurate (e.g. name of FFI does not reasonably match the name contained within the IRS FFI list) then the account holder will be treated as a NPFPI.</p> <p>If your status requires you to have a GIIN you must provide this to your bank. Failure to provide this in a timely manner may result in you being classified as a reportable entity and, where there is US income, in some circumstances there may be withholding applied to any payments.</p>
<p>a) Participating FFI or Registered Deemed Compliant (including Reporting Model 1 FFI)</p>	<p>These categories of foreign financial institutions are required to register and obtain a GIIN from the IRS. If you tick this box on the form you will need to provide a GIIN.</p>
<p>If you do not have a GIIN but you are sponsored by another entity which does, please provide your sponsor's GIIN above and state your sponsor's name:</p>	<p>If you have not obtained a GIIN in your own right and a sponsoring entity is registering for you, you are required to provide both the Sponsor's name and its GIIN.</p>
<p>b) If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:</p> <p>i) It is an Exempt Beneficial Owner (i.e. an International organisation):</p> <p>ii) It is a Certified Deemed Compliant Financial Institution (i.e. registered charity):</p> <p>iii) It is an Owner Documented Foreign Financial Institution with Specified US owners:</p> <p>iv) It is a Non-Participating Foreign Financial Institution:</p> <p>v) Other (please state)</p>	<p>i). Exempt Beneficial Owner</p> <p>The term "Exempt Beneficial Owner" means:</p> <p>(i) a Governmental Entity;</p> <p>(ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by HMRC, or the IRS);</p> <p>(iii) a Central Bank; or</p> <p>(iv) a UK registered pension scheme, or non-UK pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.</p> <p>To qualify as an exempt beneficial owner you must be the beneficial owner in your own right. If you are acting as an intermediary for another party, a status of exempt beneficial owner cannot and should not be claimed.</p> <p>ii). Certified Deemed Compliant Financial Institution</p> <p>Certified deemed compliant FIs as beneficial owners are not obliged to register with the IRS and obtain a GIIN. This certification can only be claimed if the beneficial owner providing the certification is not acting as an intermediary for another party.</p> <p>If the certifying entity is not the beneficial owner of the account in question you should seek professional advice.</p> <p>iii). Owner Documented Foreign Financial Institution (ODFFI) with Specified US owners:</p>

In general, ODFFI classification is intended to apply to closely held Passive Investment Vehicles that are Investment Entities, where meeting the obligations under the Agreement would be onerous given the size of the entity.

To be an ODFFI, the following requirements must be satisfied:

- The Financial Institution must not maintain a Financial Account for any Non-Participating Financial Institution;
- The Financial Institution must not be owned by, nor be a member of a group of Related Entities with any Financial Institution that is a Depository Institution, Custodial Institution or Specified Insurance Company.

If you tick this box you will be required to provide supporting documentation. This can be either an owner reporting statement or an auditor's letter that the entity meets the requirements to be classified as an ODFFI.

#### iv). Non-participating Foreign Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA. The same definitions apply to the UK's Agreements to Improve International Tax Compliance. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

A non-participation certification may arise through various circumstances:

1. Active business decision
2. Inability to comply with IRS FATCA regulations and there is no local law compliance alternative
3. Exclusion through significant non-compliance and a failure to remediate.

A non-participating FFI may be excluded from the reporting and withholding penalties of non-participation if they act as an intermediary for exempt beneficial owners and are able to certify and disclose the beneficial ownership to the recipient of this form.

The beneficial owner has a responsibility to provide and updated certification if the certification follows a period where the entity was previously compliant.

#### v) Participating Financial Institution in Non-IGA jurisdiction

A Financial Institution in a jurisdiction where an IGA has not been and the entity has registered with the IRS

<p><b>Section B – For a Non-Financial Institution (NFI) to complete (if your organisation is a resident of the UK Crown Dependencies or Gibraltar, then please see Note 1, below):</b></p>	
<p>If your organisation is not a FI, please confirm your organisation's status below:</p>	<p>Organisations not classed as a Financial Institution Any certification that you are a passive NFFE should include details of controlling US persons or substantial US ownership in the table included in the form. The signed certification should also confirm if there no specified US beneficial owners.</p> <p>Only excepted NFFEs will not be subject to reporting or penalty tax withholding upon actual, undocumented or incorrectly documented ownership, either upon the entity as beneficial owner or upon underlying controlling persons or substantial owners that are certified as, or deemed to be, specified US persons.</p> <p>Failure to provide any category certification will result in the default status of Non-Participating FI being applied to the account.</p>
<p>Active NFFE</p>	<p>Active Non-Financial Foreign Entity (NFFE)</p> <p>A NFFE is any entity that is not a Financial Institution. An Active NFFE is any NFFE that meets one of the following criteria:</p> <p>(i) Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent 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;</p> <p>(ii) The stock of the NFFE is regularly traded on an established securities market or the NFE is a Related Entity of an entity, the stock of which is traded on an established securities market;</p> <p>(iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;</p> <p>(iv) Substantially all of the activities of the NFFE 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. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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. In these circumstances the entity will be a passive NFFE;</p>

	<p>(v) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;</p> <p>(vi) The NFFE 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;</p> <p>(vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities<sup>11</sup> 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</p> <p>(viii) The entity is a Non-Profit Organisation.</p>
<p>Passive NFFE</p>	<p>Passive Non-Financial Foreign Entity (NFFE)</p> <p>A Passive NFFE is any NFFE that is not an Active NFFE. Certifications of Passive NFFE will require certifications of underlying beneficial ownership and whether this constitutes the owner being either a Substantial US owner or a Controlling US person.</p> <p>You should understand the definitions of both prior to providing ownership details alongside the certification of the entity. You should consider ownership by natural persons and entities, determining if they are specified US persons according to the definitions laid out in the FATCA regulations or the relevant Intergovernmental agreement.</p> <p>The requirement and consequences of a failure to provide valid certifications for underlying ownership is no different to that of providing a valid certification of the entity.</p> <p>A default assumption of a reportable US status (with the associated consequences) will be assumed if there is a failure in certification or if a form is rejected. A failure in certification is a failure in the provision of a valid certification of the entity and/or beneficial ownership to the satisfaction of the recipient.</p> <p>Whilst the certification of Passive NFFE imposes a potentially more onerous certification process, beneficial owners cannot and should not seek to certify as another entity type in a bid to reduce the administrative burden.</p>
<p>Direct Reporting NFFE</p>	<p>A Direct Reporting NFFE will be treated as an Exempt Beneficial Owner. It will be required to elect to, and report directly to the IRS certain information about its direct or indirect substantial U.S. owners.</p>

	The NFFE will also be required to register with the IRS to obtain its Global Intermediary Identification Number (GIIN).
Note 1: If your classification differs under the terms of other Intergovernmental Agreements please note your classification in the space below	Currently there are some differences in the classifications under the IGAs under FATCA and those under the UK's IGAs with the Crown Dependencies and Overseas territories. If in doubt you should seek advice from your tax advisor.
UK-CD/Gibraltar Classification:	As defined under the UK IGA with the Crown Dependencies and Overseas Territories.
If you are a direct reporting NFFE please provide your GIIN or the GIIN of your sponsoring entity and the name of the sponsoring entity:	This applies to sponsored direct reporting NFFEs as well as direct reporting NFFEs.
Please tick this box to confirm that the sponsoring entity has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity:	Please note if you are a sponsored entity it may not be possible to validate this form without this confirmation.
Controlling Persons (please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form): If the Controlling Person(s) are specified US person(s) then they should additionally complete a W9 form or provide the TIN for each controlling person.	<p>Controlling Persons</p> <p>The term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and 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 or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.</p> <p>For example as per the UK's guidelines, Controlling Persons may be individuals (natural persons as beneficial owners) that either own or control more than 25% or body corporates or partnerships (or at least 25% of trusts) or otherwise owning or controlling the entity. For further details refer to the Money Laundering Regulations 2007 and supporting guidance notes.</p>

**If your classification is not covered by any of the categories described, you should determine the exact circumstance as to why this is the case PRIOR to contacting the intended recipient of this form. You may also wish to seek independent professional advice.**

<sup>i</sup> The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include the Foreign Account Tax Compliance Act (FATCA), various agreements to improve international tax compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Information, as implemented in the relevant jurisdictions.