

CRS Individual Self Certification Form

CRS-01

Please read these instructions before completing this form

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information-gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard ("the CRS").

Under the CRS, we are required to determine where you are "tax resident" (this will usually be where you are liable to pay income taxes). If you are tax resident outside the country/jurisdiction where your account is held we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different countries' tax authorities.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

If your circumstances change and any of the information provided in this form becomes incorrect, please immediately and provide an updated self-certification.

Who should complete the CRS Individual Self Certification Form?

Investor or applicant of MCIL International Limited should complete this form. Our company is not responsible or liable for any subsequent non-disclosure of your latest information. Contact us by email of ccs@mcilintl.com.

If you need to self-certify on behalf of an entity (which includes businesses, trusts and partnerships) complete an 'Entity Tax residency' Self-Certification Form (CRS-E). Similarly, if you are a controlling person of an entity, complete a 'Controlling Person Tax Residency Self-Certification Form (CRS-CP).

For joint account holders, each individual will need to complete a copy of the form.

Even if you have already provided information in relation to the United States Government's Foreign Account Tax Compliance Act ("FATCA"), you may still need to provide additional information for the CRS as this is a separate regulation.

Where to go for further information

The 'Organisation for Economic Co-operation and Development' (OECD) has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's "Automatic Exchange of Information" (AEOI) website, <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

If you have any questions on how to define your tax residency status, please visit the OECD website, www.oecd.org/tax/automatic-exchange/ or speak to your tax advisor as we are not allowed to give tax advice.

You can find a list of definitions in the Appendix.

Appendix – Definitions

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.
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 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). If the account is maintained for an entity of which the individual is a Controlling Person, then the "Controlling Person tax residency self-certification" form should be completed instead of this form.
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 a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance/ Takaful Contracts; and Annuity Contracts.
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 Common Reporting Standard.
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	Means a jurisdiction with which an obligation to provide financial account information is in place.
Reportable Person	Means 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	<p>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 following link OECD automatic exchange of information portal.</p> <p>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/takaful number, citizen/personal identification/service code/number, and resident registration number.</p>