

## LEGAL ENTITIES – FATCA SELF CERTIFICATION FORM INSTRUCTIONS FOR COMPLETION

We are obliged under the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively “**FATCA**”), to collect certain information about each account holder’s tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the above-mentioned FATCA Regulations and/or Guidance Notes.

If any of the information below about your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

Please note that where there are joint account holders each investor is required to complete a separate Self-Certification form.

### SECTION 1: ACCOUNT HOLDER IDENTIFICATION

**Account Holder :**

Account Holder (Legal Entity) Name :

Date of Incorporation/Formation :

Country of Incorporation/Formation :

**Registered Address :**

Number & Street :

City/Town :

State/Province/District :

Post Code :

Country :

**Mailing address (if different from above) :**

Number & Street :

City/Town :

State/Province/District :

Post Code :

Country :


**SECTION 2: DECLARATION OF U.S. PERSON**

Please tick either (a) or (b) or (c) and complete as appropriate.

- a)  The entity is a Specified U.S. Person and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

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- b)  The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption<sup>1</sup> :

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Indicate the entity's U.S. TIN here:

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- c)  The Entity is a NOT a U.S. Person.

<sup>1</sup> Under the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) and the U.S. Internal Revenue Code, a Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); 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; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**PLEASE COMPLETE SECTION 3 BELOW IF THE ENTITY HAS NON-U.S. TAX RESIDENCIES.**

**SECTION 3: DECLARATION OF TAX RESIDENCY (OTHER THAN U.S.)**

Please indicate the entity's place of residence for tax purposes<sup>2</sup> according to the table below (if the Entity is resident in more than one country please detail all jurisdictions of residence). If the entity is resident in more than one country please detail all countries and associated tax reference number type and number.

1. Country of tax residency :	
Tax reference number :	
Tax reference number type :	
2. Country of tax residency :	
Tax reference number :	
Tax reference number type :	
3. Country of tax residency :	
Tax reference number :	
Tax reference number type :	
4. Country of tax residency :	
Tax reference number :	
Tax reference number type :	

<sup>2</sup> Depending on the rules applicable in the relevant jurisdiction, the tax residence might be either the place of incorporation or the place of effective management of the Entity.

If you have ticked Section 2(c) above, please complete Section 4 (FATCA Classification) and please proceed thereafter in all cases to Section 5 (Declaration and Undertakings).

## SECTION 4: FATCA CLASSIFICATION

*Please tick only one box with respect to this section!*

Is the Entity a Financial Institution?

- Yes** → Please complete the applicable IRS W-8 series form.
- No** → Please go further and complete the remainder of this Section 4 below.

**4.1 If you are a Registered Financial Institution, please tick one of the below categories, and provide your FATCA GIIN at 4.1.1. below :**

- (a) Reporting Cyprus Financial Institution or Reporting Financial Institution established in another Partner Jurisdiction.<sup>3</sup>
- (b) Registered Deemed Compliant Foreign Financial Institution.
- (c) Participating Foreign Financial Institution.

**4.1.1 Please provide your Global Intermediary Identification number (GIIN):**

**4.1.2 If the Entity is a Reporting Model 1 FFI and has not yet obtained a GIIN but intends to do so, please tick here :**

***By ticking the box above at 4.1.2, you commit to provide your GIIN within 90 days.***

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<sup>3</sup> A list of the Partner Jurisdictions is available on the U.S. Treasury's website: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>.

**4.2 If the Entity is a Financial Institution but does not have a GIIN, please tick one of the below check boxes with the reasons the entity does not have a GIIN,:**

- (a) The entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

- (b) The entity is a Certified Deemed Compliant, Owner-Documented or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA).

Indicate exemption:

- (c) The entity is a Non-Participating Foreign Financial Institution

- (d) Other (specify and → submit applicable Form W-8):

**4.3 If you are not a Financial Institution, please confirm the Entity's FATCA status below:**

- (a) The Entity is an Exempt Beneficial Owner.

Indicate status:

- (b) The Entity is an Active Non-Financial Foreign Entity (including an Excepted NFFE).

- (c) The entity is a Passive Non-Financial Foreign Entity, which has one or more Controlling Person(s)<sup>4</sup> who is (are) a Specified U.S. Person, such Specified U.S. Person(s) being the following → (please complete the information below as applicable):

Entity's Name :

**Registered Address :**

Number & Street :

City/Town :

State/Province/District :

Post Code :

Country :

Entity's U.S. TIN :

- (d) The Entity is a Passive Non-Financial Foreign Entity, which does not have any Controlling Person who is a Specified U.S. Person.

- (e) Other (specify) → and submit applicable Form W-8) :

**Each of the Controlling Persons listed above must complete and sign the disclosure waiver overleaf.**

## SECTION 5: DECLARATION, UNDERTAKINGS AND CONSENT

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient

<sup>4</sup> A definition of this term can be found in the glossary attached hereto. Generally, the term Controlling Person(s) means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

promptly and provide an updated Self-Certification form within 30 days of any change in circumstances occurring, which causes any of the information contained in this form to be inaccurate or incomplete.

To the extent required under applicable Cyprus law, I/we hereby consent to [insert name of the Financial Institution maintaining the account(s)] communicating to the Minister of Finance of Cyprus (or his/her authorized representative) any information pertaining to any Financial Account held by the entity with **TTCM Traders Trust Capital Markets Limited** that is required to be reported pursuant to the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**") in the time and manner described therein or required to be reported pursuant to and in the time and manner described therein. Where applicable, I/we acknowledge that I/we have been informed that the Minister of Finance of Cyprus or his/her authorized representative will automatically pass the aforementioned information on to the U.S. Secretary of the Treasury or his/her delegate according to the terms of the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**").

The consent to the communication of the relevant information set out in the foregoing paragraph will be valid for as long as the entity is a customer of **TTCM Traders Trust Capital Markets Limited** and beyond in order to enable **TTCM Traders Trust Capital Markets Limited** to fulfil its statutory obligations for the purpose of the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**"). It constitutes a waiver of applicable obligations relating to confidentiality with regards to the entity.

Signature: \_\_\_\_\_ Date:

Surname and forename:

Position/Title:

**Please complete this form and send it by email to [support@traders-trust.com](mailto:support@traders-trust.com). Alternatively you can post it to : TTCM Traders Trust Capital Markets Limited, P.O.Box 70721, Limassol CY 3802, Cyprus**

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## DISCLOSURE WAIVER

*To be completed by each Controlling Person of a Passive NFFE that is a Specified U.S. Person (as per Section 4 above).*

To the extent required under applicable Cyprus law, I hereby consent to **TTCM Traders Trust Capital Markets Limited** communicating to the Minister of Finance of Cyprus (or his/her authorized representative) any information pertaining to any Financial Account held by the entity named hereinabove in this FATCA Entity Self Certification Form with **TTCM Traders Trust Capital Markets Limited** that is required to be reported pursuant to the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**") in the time and manner described therein. I acknowledge that I have been informed that the Minister of Finance of Cyprus or his/her authorized representative will automatically pass the aforementioned information on to the U.S. Secretary of the Treasury or his/her delegate according to the terms of the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**") and that the same information includes the following personal information : (a) my name; (b) my residence address for tax purposes; and (c) my U.S. tax identification number.

The consent to the communication of the relevant information set out in the foregoing paragraph will be valid for as long as the entity named hereinabove in this FATCA Entity Self Certification Form is a customer of **TTCM Traders Trust Capital Markets Limited** and beyond in order to enable **TTCM Traders Trust Capital Markets Limited** to fulfil its statutory obligations for the purpose of the Cyprus Assessment and Collection of Taxes (Exchange of Information within the Framework of the Foreign Account Tax Compliance Act) Decree of 20145 (as amended) and the Intergovernmental Agreement between Cyprus and the USA (Intergovernmental Model 1 Agreement - Foreign Account Tax Compliance Act) (collectively "**FATCA**"). It constitutes a waiver of applicable obligations relating to confidentiality with regards to me.

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

Date:

Surname and forename:

Position/Title: