

Self-Certification for Tax Reporting Purposes - Entities

International tax regulations require M.Z. Investment Services Limited ("MZISL") to collect specific information from each client regarding their classification under the U.S. Foreign Account Tax Compliance Act ("FATCA") and the Common Reporting Standard ("CRS") guidelines. As a financial institution subject to both FATCA and CRS, MZISL is obliged to provide the Maltese tax authorities with Financial Account information and personal information on reportable clients (including Controlling Persons of Entities and Legal Persons). Such information will then be forwarded by the Maltese tax authorities to the tax authorities where reportable clients are tax residents. For further information on how to complete this Form kindly refer to MZISL website www.mzinvestments.com.

For further information on **Automatic Exchange of Financial Account Information** you may consult the CFR website: <https://cfr.gov.mt/en/inlandrevenue/itu/pages/automatic-exchange-of-financial-account-information.aspx>.

For **FATCA** related questions you may also consult the IRS website <https://www.irs.gov>.

If you have any questions about your tax residency or how to complete this form please contact your tax advisor.

Each Account Holder is obliged to inform MZISL of any **change in the circumstances indicated in this form within 30 days of such change**. In not doing so, the Account Holder might be subject to penalties imposed by the tax authorities.

Please note that the completion of this Form is mandatory. Failure to complete this Form may result in MZISL having to close your account and terminate the business relationship and/or having to report the Account Holder to the relevant tax authorities.

1.1 Corporate Investor Information

Please complete all sections below as directed, referring to the Glossary of Terms for selected definitions which is available on MZISL website www.mzinvestments.com to assist you with the completion of this form. You should refer to the FATCA and CRS Regulations for further details and consult your tax advisor. MZISL makes no guarantee of the accuracy and completeness of these selected definitions and is not responsible for any errors nor shall MZISL be liable for any loss that results from reliance upon these definitions provided.

Where the Account holder is as Passive Non-Financial Foreign Entity, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution – Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") in section 1.7 of this document or by completing an "Individual Self-Certification form" (available on www.mzinvestments.com) for each Controlling Person.

Entity Type		
<input type="checkbox"/> Bank	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Partnership
<input type="checkbox"/> Other Financial Institution	<input type="checkbox"/> Corporate	<input type="checkbox"/> Non-Government Organisation
<input type="checkbox"/> Insurance Company	<input type="checkbox"/> Government Entity	<input type="checkbox"/> Other (please specify) _____
<input type="checkbox"/> Foundation/Association	<input type="checkbox"/> Trust	
Entity Name:		Parent company/Head office:
Date of Incorporation:	Country of Incorporation:	Entity Register and number (if applicable):
Registered Address: (PO Box and "in care of" addresses are not valid registered address).		

Mailing Address: (if different from registered address)

Area of activity:	Stock exchange listing: <input type="checkbox"/> No <input type="checkbox"/> Yes Listing code:	Regulated Entity: <input type="checkbox"/> No <input type="checkbox"/> Yes Licence Number:	Name of Regulator:
Telephone:	Mobile Phone:	E-Mail:	Web-site:
Contact name 1:	Contact name 2:	Contact name 3:	Contact name 4:

1.2 U.S. Person

Please tick and complete as appropriate.

- ☐ The Entity is a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying number (U.S. EIN) is as follows:

U.S. EIN: _____

- ☐ The Entity is a U.S. Person but **not** Specified and the Entity's U.S. Federal Taxpayer Identifying number (U.S. EIN) is as follows:

U.S. EIN: _____

If you have ticked one of the above boxes, please provide us with the applicable W-9 Form (available on the IRS website).

Please proceed to sub-section 1.3 if Entity is not a U.S. Person.

Please proceed to sub-section 1.5 if non-U.S. Entity is not a Financial Institution

1.3 Financial Institution – FATCA Classification

Please tick and complete as appropriate. You might refer to www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA.

Is the entity a custodial institution, a depository institution, an investment entity or an insurance company that offers insurance contracts with an investment component or annuity contracts?

- ☐ Yes ☐ No (If no, please proceed to section 1.5)

*M.Z. Investment Services Limited is a private liability company regulated by the Malta Financial Services Authority and licensed to conduct investment services business in terms of the Investment Services Act (Cap. 370 of the Laws of Malta). MZ Investments is a member of the Malta Stock Exchange and is enrolled under the Insurance Distribution Act, Cap. 487 of the Laws of Malta as a Tied Insurance Intermediary for MAPFRE MSV Life plc.
Registered Office: 63 MZ House St Rita Street Rabat RBT1523 Malta. Registration No: C23936*

Select from one of the options below as a Foreign (Non-U.S.) Financial Institution (FFI):

- ☐ Reporting Model 1 FFI ☐ Reporting Model 2 FFI ☐ Participating FFI
- ☐ Registered Deemed Compliant FFI (other than Reporting Model 1 FFI or sponsored FFI)
- ☐ Sponsored FFI (in an IGA model 2 country or in a non IGA country – sponsored entity’s GIIN to be provided in this Section) *Please proceed also to section 1.4*
- ☐ Sponsored FFI (in an IGA model 1 country with US reportable accounts or with its own GIIN number available – Sponsored entity’s GIIN to be provided in this section) *Please proceed also to section 1.4*

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>

If you have ticked one of the boxes above, please provide your Global Intermediary Identification Number (GIIN)

If you are a Financial Institution but do not have a GIIN, please tick one of the following reasons:

- ☐ Non-Participating Foreign (Non-US) Financial Institution (NPFI)
- ☐ Non-Reporting IGA Model 1 Foreign (Non-US) Financial Institution that is a sponsored entity that doesn’t require a GIIN (where this box is checked and the sponsored entity subsequently requires a GIIN, the GIIN should be provided within 30 days of obtaining it).
- ☐ Non-Reporting IGA Foreign (Non-US) Financial Institution. Please specify:
- a. The IGA country: _____
- b. The Non-Reporting category applicable: _____
- ☐ Exempt Beneficial Owner. Please specify the type of Exempt Beneficial Owner that the Entity is:
- ☐ Government Organization ☐ Entity wholly owned by an Exempt Beneficial Owner(s)
- ☐ International Organization ☐ Other (*please specify*) _____

If “Other” box is ticked, please provide us with the applicable W-8 form as available on the IRS website at

www.irs.gov

1.4 Sponsored Entity – FATCA Classification

Additional information required for all Sponsored Entities:

Name of the sponsoring entity: _____

GIIN of the sponsoring entity: _____

1.5 Non-Financial Institution – FATCA Classification

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

- ☐ Active Non-Financial Foreign (Non-U.S.) Entity (NFFE)
- ☐ Passive Non-Financial Foreign (Non-U.S.) Entity (NFFE)

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Please provide the required detail for Controlling persons in section 1.7

☐ Other (Please specify)

If "Other" box is ticked, please provide us the applicable W-8 form as available on the IRS website at www.irs.gov

1.6 CRS Classification

I. Entity type classification – CRS

Please tick and complete as appropriate. You might refer to CRS classification notes in Appendix.

a. FINANCIAL INSTITUTION (FI)

- ☐ Investment entity with tax residence in non-participating jurisdiction and managed by another FI (please fill in Section 1.7)
- ☐ Other Investment entity
- ☐ Financial Institution other than above Investment Entity (Depository Institution, Custodial Institution, Specified Insurance Company).
- ☐ Financial Institution Non Reporting according to your local jurisdiction legislation where you are resident (enter Precise category below):

b. NON FINANCIAL ENTITY (NFE)

- ☐ Active Non-Financial Entity – Corporation that is regularly traded or an affiliate of such corporation
- ☐ Active Non-Financial Entity – Government Entity or Central Bank
- ☐ Active Non-Financial Entity – International Organization
- ☐ Active Non-Financial Entity other than above Active Non-Financial Entity classifications
- ☐ Passive Non-Financial entity (please fill in section 1.7)

II. Declaration of Tax Residence – CRS

Please indicate the Entity's country of tax residence. If Entity is a tax resident in more than one country, please detail all countries of tax residence and associated Tax Identification Number (TIN) or equivalents.

If the Entity is not a tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

For more information you can Automatic Exchange of Information you can consult the CFR website www.cfr.gov.mt.

If you need support to identify you TIN or equivalent based on your tax residence please consult your tax advisor.

Country of Tax Residence	Tax ID Number (TIN) or equivalent	TIN or equivalent not available	Reason if TIN or equivalent is not available
		<input type="checkbox"/>	
		<input type="checkbox"/>	
		<input type="checkbox"/>	

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1.7 Controlling Persons Identification

This section is mandatory if Entity Type is indicated:

- In section 1.5 as a PASSIVE NON-FINANCIAL FOREIGN (NON-U.S.) ENTITY – please provide details below of any Controlling Persons (refer to Appendix 1 for more details).
- In Section I(b) as PASSIVE NON-FINANCIAL ENTITY – please provide details of any Controlling Persons
- In Section I(b) as INVESTMENT ENTITY WITH TAX RESIDENCE IN NON-PARTICIPATING JURISDICTION – please provide details of any Controlling Persons (refer to Appendix 1 for more details).

Should the space below is not sufficient please provide the information on a separate sheet. If the Controlling Persons have more than one tax residence, please use the below space or provide information on a separate sheet.

Full Name*	Date of Birth*	Place of Birth	Full Residence Address*	Tax Residence Country*	TIN or Equivalent*	Comments if no TIN or Equivalent*	Role number (please see below table for reference)

*Mandatory Fields

Controlling Persons Type – allowed Role number entries:

CP of legal person - ownership	801
CP of legal person – other means	802
CP of legal person – senior managing official	803
CP of legal arrangement – trust - settlor	804
CP of legal arrangement – trust - trustee	805
CP of legal arrangement – trust - protector	806
CP of legal arrangement – trust - beneficiary	807
CP of legal arrangement – trust - other	808
CP of legal arrangement – other – settlor-equivalent	809
CP of legal arrangement – other – trustee -equivalent	810
CP of legal arrangement – other – protector-equivalent	811
CP of legal arrangement – other – beneficiary-equivalent	812
CP of legal arrangement – other – other equivalent	813
Unknown	UN

1.8 Declaration and Signature

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Under penalties of perjury and on behalf of the account holder I/we acknowledge that the information contained in this Self-Certification is true, complete and accurate to the best of our knowledge and belief and I/we undertake to advise MZISL 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.

Further, the account holder acknowledge that the information contained in this form and information regarding the Account holder/controlling person(s) and any Reportable Account(s) may be provided to the relevant tax authorities and exchange with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreement regarding the exchange of financial account information, or otherwise where required by law.

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 MZISL maintaining the account(s) and beyond in order to enable MZISL to fulfil its statutory obligations

I/We authorise MZISL to use and duplicate the data provided in this form internally in any account where the Entity is identified as a beneficiary.

I/We certify that I am the Representative of the Account Holder (or am authorized to sign for the Account Holder/Controlling Person) of all the account(s) to which this form relates.

Signature:
(Authorised to sign on behalf of the account holder)

Signature:
(Authorised to sign on behalf of the account holder)

Please attach relevant mandate(s) resolution if applicable

Name Signatory:

Name Signatory

Designation:

Designation:

ID number:

ID number:

Date:

Date:

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APPENDIX 1 - Controlling Persons

Controlling Persons means the natural persons who exercise control over an Entity. Accordingly, please note below those persons that are considered as Controlling Persons in respect of the following types of Entities:

a. Company/Corporation

In the case of a company/corporation that is a **Passive NFE / NFFE**, natural persons who exercise control through means other than direct or indirect ownership interest would only be considered as the **Controlling Persons** of such an Entity in the instance that the natural persons exercising control through ownership interests cannot be identified. Control through ownership interest for a **Passive NFE / NFFE** is to be taken as meaning 25% or more of the direct or indirect controlling ownership (that is, direct or indirect shareholding) of the Entity. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold/s the position of senior managing official.

b. Trusts

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust. Under CRS, the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) or any of the beneficiary(ies) of a trust is/are an Entity, the Controlling Persons of the settlor(s) or the beneficiary(ies) is/are to be identified and, where required, are to be reported as Controlling Persons of the trust.

c. Partnerships

In the case of a partnership that is a **Passive NFE / NFFE**, the Controlling Persons are each of the partners. Control through ownership interest for a **Passive NFE / NFFE** is to be taken as meaning 25% or more of the direct or indirect controlling ownership (that is, direct or indirect shareholding) of the Entity. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold/s the position of senior managing official.

d. Foundations

In the case of foundations that are **Passive NFEs/ NFFEs**, the Controlling Persons are each of the administrators of the foundation, the founder(s) and the beneficiary(ies). If the founder(s) or any of the beneficiary(ies) is/are an Entity, the Controlling Persons of the founder(s) and the beneficiary(ies) are to be identified and, where required, are to be reported as Controlling Persons of the foundation.

e. Other Entities

In respect of any other Entity not listed above, the controllers are those persons carrying out equivalent or similar positions as those described for the above Entities.