

Tax Status Declaration Form – Entity

This form is designed to capture the citizenship and residency for tax purposes of the person entitled to the income and assets associated with an account (the beneficial owner). Should you be completing this form on behalf of the beneficial owner, you should complete the form using information relating to their citizenship and residence for tax purposes rather than your own. Please complete, where applicable, the relevant sections below in relation to all relevant accounts and provide any additional information as may be required. Please be advised that in certain circumstances we may be required to share this information with relevant tax authorities.

If your organisation is resident in the United States or dual resident, you should also provide a completed signed and dated IRS Form W-9.

Do not use this form if you are acting as an agent, nominee or conduit for the account of others or you are not considered to be the Beneficial Owners of the payments. Instead you should complete the Intermediary Self-Certification form and submit with the appropriate self-certification(s) from the beneficial owners.

Please don't use this form if you're an individual. Instead, please ask us for a copy of the tax status declaration form for individuals – you can do this by getting in touch with us.

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

Part 1 – Customer identification

Name of entity:

Country of incorporation:

Permanent residence address:

(Do not use a P.O. Box or an 'in care of address)

Address line 1:

Address line 2:

City or town:

County, region, state or province:

Post/zip code:

Country:

Mailing address (if different from permanent address)

Address line 1:

Address line 2:

City or town:

County, region, state or province:

Post/zip code:

Country:

Part 2 – Tax residency information

Please list below:

- All countries where, for the purposes of taxation, the entity is a tax resident or citizen
- The entity's Tax payer Identification Number (TIN) in each country (or initial to indicate a TIN is unavailable) and
- If the entity has been tax resident in the country(s) detailed below for the last calendar year (Y/N). If no is selected please enter the applicable dates

Tax resident If your tax residency has changed
 Initial for the last in the last calendar year please
 If TIN calendar provide dates below unavailable year (Y/N)

Country	TIN			From	To
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

Part 3 – Entity certification

Please identify the account holder as one of the following:

Specified US person

(a) US person other than a specified US person

(b) Non-US person

If the account holder is a specified US person or a US person other than a specified US person, provide the US TIN:

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Is the account holder treated as a trust in its country or territory of tax residency?

YES NO

If yes, please enclose a certified copy of the trust deed

Part 4 – Entity’s Tax status certification

We are required to identify customers tax residencies and tax statuses, therefore please complete the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) tax status certifications sections below. The tax status definitions and criteria differ under the legislations so you are required to select one option each from Section A and Section B

Section A - FATCA tax status certification

For an entity classified for tax purposes as a foreign financial institution **ONLY** complete the section below.

Foreign Financial Institution

If the entity is a Foreign Financial Institution (“FFI”) for tax purposes, under the aforementioned international agreements, please tick the box and complete either section (a) or (b).

(a) Please provide the FFI’s Global Intermediary Identification Number (“GIIN”):

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- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of (i) – (iii) above
- Exempt Collective Investment Vehicle
- Trustee – Documented Trust
- Qualified Credit Card Issuer
- Other

For an entity classified for tax purposes as a non-financial entity, ONLY complete the section below. Please select one of the following classifications:

(d) Active NFE – a corporation where the stock is regularly traded on an established securities market or related entity of such corporation

i. Please provide the name of the established securities market on which the corporation is traded:

ii. If you are a related entity of a regularly traded corporation, please provide the name of regularly traded corporation:

(e) Active NFE – Government Entity

(f) Active NFE – an International Organisation

(g) Active NFE – other than (d)-(f) above

(h) Passive NFE – please complete Section C

Section C – Controlling person(s) – Only fill this in if you’ve ticked that you’re a Passive NFFE in Section 4A or a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction in Section 4B

Please complete the table below with details of each controlling person. If you need more space, then please continue on a separate sheet, sign it, date it, and attach it to this form.

Name and Date of Birth (DD/MM/YYYY) of the controlling person	Permanent residence address of the controlling person (Don't use a P.O. box or an 'in care of address')	Tax residence(s) for each controlling person (list all)	TIN(s), if any, for each controlling person (list all)

Part 5 – Declaration and signature

1.I authorise the Bank to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Bank for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that the Bank may have in its possession that is relevant to the account holder's qualification for any benefits claimed on the basis of this declaration. I acknowledge and agree that information contained in this form, information regarding the account holder that the Bank may have in its possession, and information regarding the account(s), and income paid or credited to or for the benefit of the account(s) maintained by the Bank and held by the entity may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is a resident for tax purpose.

2.I authorise the Bank to provide, directly or indirectly, a copy of this form and any information regarding the entity that the Bank may have in its possession, and information regarding the account(s) and income paid or credited to or for the benefit of the account(s) maintained by the Bank and held by the entity to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

3.I will advise the Bank of any change in circumstances which causes the information contained herein to become incorrect and to provide the Bank with a suitably updated declaration within 30 days of such change in circumstances.

4.I declare that I have reviewed the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify that the entity identified in Part 1 is the owner of all the accounts and the income to which this form relates.

5.I confirm that I have obtained the consent of or have the authority from the account holder or controlling person to(i)provide such personal data in relation to these individuals to the Bank for the purposes as set out in this form; and(ii) permit the Bank to provide, directly or indirectly, such personal data to any relevant tax authority or any party authorised to audit or conduct a similar control of the Bank for tax purposes, whether or not such tax authority is located within the European Economic Area.

Please note that: (i) the Bank shall only process and transfer personal data as collected pursuant to this form or such other relevant account details for the purposes as set out in this form; (ii) the Bank shall ensure appropriate technical and organisational security measures will be taken to prevent unauthorised or unlawful processing, accidental loss of or destruction or damage to such personal data; and (iii) any personal data which is collected, stored or transferred by the Bank shall be subject to the Bank's Privacy Policy.

I certify that I am an authorised signatory on the account(s) and have the capacity to sign for the entity identified in part 1 of this form.

Sign here _____ Print name _____
Date: _____

If you have signed this on behalf of the account holder please make sure you've filled in the account holder's details above. Please tell us in which capacity you've signed (e.g. Power of Attorney, signing on behalf of a minor etc.) in the field below.

Tax Status Declaration Form – Entity - Guidance notes

General information

The following information is intended to guide you through the document. Please note:

Please send us back a signed original completed form

We can't complete any of the fields in the form on your behalf

There's an FAQ at the end of this guide to help explain why we are writing to you.

Please note that we give you these supporting notes and guidance for reference purposes only. They don't constitute tax advice; we can't give you that. International tax can be complicated and you could have tax obligations in more than one country. If you are in any doubt we recommend you get independent tax advice to help you complete the form accurately.

Tax status declaration – entity

Please use these guidance notes to support you in completing the form

Parts 1, 2 and 3 are mandatory, so you need to complete them in full.

Part 1 – Customer identification

Please use your registered company name.

Please provide your full details within the boxes provided.

If you are a company, enter your country of incorporation. If you are another type of entity, enter the country under whose laws you are created, organised, or governed.

Part 2 – Tax residency information

Please ensure that the country in which you are a resident for tax purposes and your tax identification number (TIN) – or equivalent – are provided.

Where you do not have a TIN, we need to understand why this is. For example, you reside in a jurisdiction that does not issue TINs (e.g. the Cayman Islands) or are in the process of obtaining a TIN (in which case, you would need to provide it to us once you've obtained it).

If you do reside in a jurisdiction that issues TINs we will ask you for further clarification.

We need to know where the entity is currently a tax resident, if this has

changed, or if the entity has been tax resident in more than 1 country in the last calendar year. If the entity tax residency has changed or been in more than one country, please list all.

Part 3 – Entity certification

Specified US person:

An individual who is a US citizen or US resident alien

A partnership, corporation, company, or association, created or organised in the US or under the laws of the US

An estate (other than a non-US estate), or

A US trust

Part 4 – Entity’s Tax status certification Section A – FATCA tax status certification

Foreign Financial institution

Only complete this section if you’re a foreign financial institution (An FFI is a non-US financial institution and is one or more of the following: depository institution, custodian institution, investment entity, specified insurance company or holding company and treasury centre of a financial group)

GIIN - A GIIN is a "Global Intermediary Identification Number" which is issued by the Internal Revenue Service. The majority of GIINs will be issued to financial institutions as part of their FATCA registration and compliance process. An FFI will use its GIIN to establish itself for reporting purposes. For further information on GIINs see the glossary.

Non-Financial Foreign Entity (NFFE)

Only complete this section if you’re a non-financial foreign entity. An NFFE is a non US company, partnership, trust, foundation or any other legal entity that isn’t a Foreign Financial Institution.

Active NFFE – the entity is not a financial institution; generally, less than 50% of such entity's gross income for the preceding calendar year is passive income; and, less than 50% of the assets held by such entity at any time during the preceding calendar year are assets that produce or are held for the production of passive income (see glossary for the definition of passive income). Please note that there are a number of reasons why you could be an Active NFFE. A full Active NFFE definition can be found in the glossary below.

Passive NFFE – the entity is not a financial institution or an Active NFFE. Generally, a Passive NFFE is an entity that primarily earns passive income (e.g. interest, dividends, rents, royalties, etc.). An entity primarily earns passive income if more than 50% of its gross income over the last three-year period is passive income.

Direct Reporting NFFE – the entity is not a financial institution; it elects to report information about its direct or indirect substantial U.S owners to the IRS. It registers with the IRS as a Direct Reporting NFFE and meets several other detailed requirements defined by the IRS.

Sponsored Direct Reporting NFFE – the entity is not a financial institution; it is a Direct Reporting NFFE and where another entity, other than a non participating FFI, has agreed with the NFFE to act as its sponsoring entity.

Section B – CRS tax status certification

(a) Investment entity – Anentity:

- That primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i. Trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities, or commodity futures trading
 - ii. Individual and collective portfolio management, or
 - iii. Otherwise investing, administering, or managing financial assets or money on behalf of other persons
- The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, and which is managed by a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.

(b) Depository institution—An entity that accepts deposits in the ordinary course of a banking or similar business

Custodial institution – An entity that holds, as a substantial portion of its business, financial assets for the account of others. A substantial portion is where the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the entity's gross income during the shorter of:

- The three year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made, and
- The period since it commenced business.

Specified Insurance Company – An entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a cash value insurance contract or an annuity contract.

(c) Financial Institution – Please select the appropriate category applicable to your entity

(d)-(h) NFE – An entity that is not a financial institution

(d)-(g) Active NFE - Any NFE can be an Active NFE, provided that it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- Non-profit NFEs.

Please note that there are a number of reasons why you could be an Active NFE. A full Active NFE definition can be found in the glossary below.

(h) Passive NFE - Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity described in subparagraph A(6)(b) Section VIII of the CRS.

Section C – Controlling person(s)

Is only to be completed if you have selected passive NFE in section 4B

A controlling person is defined as a person who exercises, directly or indirectly, control over the account holder. In the case of a trust, the controlling person is generally:

- The settlor
- The trustees
- The protector (if any)
- The beneficiaries or class of beneficiaries, and
- Any other person exercising ultimate effective control over the trust

Part 5 – Declaration and Signature

This section is mandatory and must be signed by an individual who is listed as an authorised signatory on our records for the account and has the capacity to sign for the entity.

Certification requirements

All verification documentation provided must either be the **original** or, if not face to face, an **original copy** which has been **certified or notarised by**:

- Lawyer, notary, barrister or accountant who is a member of a recognised professional body in equivalent jurisdiction
- Consulate, Embassy or High Commission employee of the country of issue (acting in their official capacity)
- Bank of Baroda Group Employee
- A Company secretary or member of the Legal or Compliance department (NB this option only applies where providing a passport/government issued ID document to verify a key account party)

Where more than one page is provided, the certifier must certify the **first page** and sign and date **each remaining page**.

Where a good reproduction of photographic evidence cannot be achieved, that is, the photograph on the evidence does not photocopy clearly, the copy should also be certified as providing a good likeness of the applicant.

The certifier must record on each document:

- Name of the certifier
- Title of the certifier
- Signature of the certifier
- Date of certification, which must not be older than three months at the time of on boarding; and
- Written confirmation from the certifier that the copies are true and exact copies and that they have seen the original, suggested text **"I hereby certify that this is a true and correct copy of the original document sighted by me"**

Glossary

Please note that we give you these supporting notes and guidance for reference purposes only. They don't constitute tax advice; we can't give you that. International tax can be complicated and you could have tax obligations in more than one country. The definitions below are taken from the regulations, and some of the terms used are very technical in nature. If you are in any doubt we recommend you seek independent tax advice to help you complete the form accurately.

Active Non-Financial Foreign Entity (NFFE)

An "Active NFFE" means any NFFE that meets any of the following criteria:

- Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- The stock of the NFFE is regularly traded on an established securities market or the NFFE is a related entity of an entity the stock of which is traded on an established securities market;
- The NFFE is organised in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- The NFFE is a non-U.S. government, a government of a U.S. Territory, an international entity, a non-U.S. central bank of issue, or an entity wholly owned by one or more of the foregoing;
- Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as 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;
- The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intention to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- The NFFE was not a Financial Institution in the past five years, and is in

the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

- The NFFE primarily engages in financing and hedging transactions with or for related entities 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
- The NFFE meets all of the following requirements:
 1. It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes;
 2. It is exempt from income tax in its country of residence;
 3. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 4. The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased ;and
 5. The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit entity, or escheat to the government of the entity's country of residence or any political sub division thereof.

Active Non-Financial Entity (NFE)

An entity will be classified as Active NFE if it meets any of the following criteria:

- Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% 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
- The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the

foregoing;

- Substantially all of the activities of the NFE 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, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as 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;
- The NFE 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 does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- The NFE primarily engages in financing and hedging transactions with, or for, Related Entities 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
- The NFE meets all of the following requirements:
 - It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare
 - It is exempt from income tax in its jurisdiction of residence;
 - It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political sub division

Controlling person(s)

Are persons, who exercise, directly or indirectly, control over the account holder or entity. In the case of a trust, the controlling person is generally:

- The settlor - person who creates the trust
- The trustees-persons who administer the trust for the benefit of the beneficiaries
- The protector (if any)-a person appointed under the trust instrument to direct or restrain the trustees in relation to their administration of the trust
- The beneficiaries or class of beneficiaries-the person or class of persons who may benefit from the trust

- Any person exercising ultimate effective control over the trust