



# CRS AND FATCA SELF-CERTIFICATION FORM - ENTITY (SA)

## 1. Important Information

- The Tax Administration Act 28 of 2011 (adopting aspects of the U.S.A Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Information) require us to collect certain information about investor's tax arrangements.
- Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's investment, with SARS who may in turn share this information with other relevant tax authorities.
- Should there be any uncertainty with regards to how to complete this form we encourage you to seek independent tax advice.
- Various terms included in this form have been defined in the CRS and FATCA FAQ Sheet available on the following websites
  - CRS: [www.oecd.org](http://www.oecd.org)
  - FATCA: [www.irs.gov](http://www.irs.gov)

## 2. Investor Details

Registered name of entity	<input type="text"/>		
Branch (if applicable)	<input type="text"/>		
Entity registration no. (if registered)	<input type="text"/>		
Country of incorporation or organisation	<input type="text"/>		
Investment account number(s) (all)	<input type="text"/>		
Registered address	<input type="text"/>		
	<input type="text"/>		
Country	<input type="text"/>	Code	<input type="text"/>
Postal address (if different)	<input type="text"/>		
	<input type="text"/>		
Country	<input type="text"/>	Code	<input type="text"/>
Physical business address	<input type="text"/>		
	<input type="text"/>		
Country	<input type="text"/>	Code	<input type="text"/>

## 3. Country of Residence for Tax Purposes

South African income tax reference number (if applicable)

**3.1.** Is the entity incorporated or organised or has a place of effective management outside of South Africa? Yes  No

**3.2.** Does the entity have tax obligations, tax liabilities or tax residencies outside of South Africa? Yes  No

**3.3.** Do any of the controlling persons of the entity: Yes  No

a. have tax obligations, tax liabilities or tax residencies outside of South Africa\*, or

b. hold citizenships or nationalities outside of SA (including US citizenship), or are they a US person or a US national\*?

\*Note: Please complete a CRS and FATCA Self-certification Form for Individuals for every controlling person to whom this applies.

**Important notes on completing the rest of this form:**

- If **'No'** is selected for all the above questions, proceed to **Section 9** of the document.
- If **'Yes'** is selected for any of **3.1. – 3.3.** above, complete **Sections 4 and 5.**
- In addition, if the entity is a Financial Institution (e.g a custodial institution, a depository institution, an investment entity or a specified insurance company), complete **Sections 6 and 9.** Do not complete **Section 7.**
- However, if the entity is not a Financial Institution, complete Sections 7 and 9. Do not complete Section 6

**4. United States Tax Residency**

- 4.1. Is the entity incorporated in or organised in the US? Yes  No
- 4.2. Is the entity a trust over which the US would have jurisdiction, or a trust where one or more US person(s) would have the authority to control decisions of the trust? Yes  No
- 4.3. Does the entity have any tax obligations in the US? Yes  No

If you have answered **'Yes'** to any of the questions in Section 4, please complete an **IRS W-9 form** for the entity.

**5. Entity Tax Residency**

This section must be completed to indicate all countries in which the entity is tax resident and/or has tax responsibilities.

Country of tax residence	Tax No.	If you are unable to provide a Tax No., please provide reason*

**\* Guide to reasons for not being able to obtain a Tax No.:**

- **Reason A:** The country/jurisdiction where the investor is resident does not issue a Tax No. to its residents.
- **Reason B:** Investor is unable to obtain a Tax No. or equivalent number. Explanation must be provided.
- **Reason C:** No Tax No. required (only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the Tax No. issued by such jurisdiction).

Please explain in the boxes below why you are unable to obtain a Tax No. if you selected Reason B above.

Country of tax residence/Country that issued Tax No.	Explanation of why you are unable to obtain Tax No.

## 6. Financial Institution Entity Type

This section only applies to entities that are financial institutions. Please indicate in the boxes below whether the account holder is:

6.1. an investment entity that is not resident in a participating jurisdiction and managed by another financial institution Yes  No

If 'Yes' is selected for 6.1., **Section 8** must be completed.

6.2. any other investment entity Yes  No

6.3. a depository institution, custodial institution or specified insurance company

If 'Yes' is selected for 6.1., 6.2. or 6.3., please provide the entity's GIIN (Global Intermediary Identification Number).

If the GIIN number provided belongs to a sponsoring entity, please provide the name of the sponsoring entity

6.4. a financial institution that meets the definition of Non-Participating Foreign Financial institution (NPFFI) Yes  No

If 'Yes' is selected for 6.4., please complete the **W-8BEN-E form**.

## 7. Non-Financial Entity Classification

This section only applies to entities that are not financial institutions. Please indicate in the boxes below whether the account holder is:

7.1. an Active Non-Financial Entity (NFE). An entity whose shares are regularly traded on an established stock exchange or an entity that is related to another entity whose shares are regularly traded on an exchange. Yes  No

If 'Yes' is selected for 7.1., please indicate which stock exchange

7.2. an Active NFE: A governmental entity. Yes  No

7.3. an Active NFE: A central bank. Yes  No

7.4. an Active NFE: International organisation (e.g. United Nations, World Health Organisation). Yes  No

7.5. an Active NFE: Non-profit Entity that is registered as a PBO with the South African Revenue Service (SARS). Yes  No

If 'Yes' is selected for 7.5., please provide PBO number issued by SARS

7.6. an Active NFE: An entity for which less than 50% of the gross income is passive income, and less than 50% of the assets held are assets that produce-, or are held for the production of, passive income. (Passive income includes dividends, interest, annuities, rent etc.) Yes  No

7.7. Other Active NFE. An entity not qualifying as one of the above (7.1. – 7.6.). Yes  No

7.8. a Passive NFE. An entity not qualifying under any of the above criteria. Yes  No

If 7.8. is selected, it is mandatory to complete **Section 8**.

## 8. Controlling Person Identification\*

This section only applies to Managed Investment Entities resident outside of CRS Participating Jurisdiction and Passive NFEs. Please provide details below.

First name(s)	Surname	Identification number	email address

\*Please provide a completed CRS and FATCA Self-certification Form for Individuals for each controlling person listed in the table above.

## 9. Declaration and Signature

I, the undersigned:

1. am authorised to sign this document on behalf of the entity and declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
2. undertake to immediately advise of any change in circumstances which affects the tax residency status of the individual identified in Section 1 and 2 of this form or causes the information contained herein to become incorrect or incomplete, and to provide a suitably updated self-certification and declaration within 90 days of such change in circumstances.
3. undertake to immediately advise of any change in personal details (e.g. current physical address, postal address etc.)
4. acknowledge that the information contained in this form and the information regarding any reportable accounts may be provided to SARS and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the entity or any controlling persons may be tax resident(s) in accordance with South African tax legislation.

Signature of duly authorised person	<input type="text"/>
Full name(s) and surname	<input type="text"/>
Capacity in which individual signs	<input type="text"/>
Date	<input type="text" value="D D M M Y Y Y Y"/>
Signature of duly authorised person	<input type="text"/>
Full name(s) and surname	<input type="text"/>
Capacity in which individual signs	<input type="text"/>
Date	<input type="text" value="D D M M Y Y Y Y"/>
Signature of duly authorised person	<input type="text"/>
Full name(s) and surname	<input type="text"/>
Capacity in which individual signs	<input type="text"/>
Date	<input type="text" value="D D M M Y Y Y Y"/>