

Entity Tax Residency Self-certification FORM

CRS - E



INSTRUCTIONS:

Please read these instructions before completing the applicable form.

The Mutual Administrative Assistance in Tax Matters Act based on the OECD Common Reporting Standard (“CRS”) requires **RF&G Life Insurance Company Limited** to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside **Belize**, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to **Income Tax Dept of Belize** and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification. This form is intended to request information consistent with local law requirements.

Please fill in Form CRS-I “Individual tax residency self-certification form” if you are an individual account holder, sole trader or sole proprietor. For joint or multiple account holders, use a separate form for each individual person.

Please fill in Form CRS-E “Entity tax residency self-certification form” where you need to self-certify on behalf of an entity account holder.

Please fill in Form CRS-CP “Controlling Person tax residency self-certification form,” if you are a controlling person of an entity.

If you are completing this form on behalf of someone else, please indicate what capacity you are signing in Part 3. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney.

A legal guardian should complete the form on behalf of an account holder who is a minor.

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the following website: www.oecd.org. In general, you will find that tax residence is the country/jurisdiction in which you live. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal. You can also find summaries of defined terms such as an account holder, controlling persons and other terms, on that site. . If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form.

As a financial institution, we are not allowed to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information www.oecd.org.

Note: * please visit our website at www.rfglife.com for relative Appendix and explanations

Entity tax residency self-certification FORM

(please complete parts 1 – 3 in BLOCK CAPITALS)



Part 1 – Identification of Account Holder

A. Legal Name of Entity/Branch

B. Country of incorporation or organization:

C. Current Residence Address:

House, Apt, Suite Name, Number, Street (if any)* / Town, City, Province, Country, State * / Country* / Postal Code, ZIP Code (if any)*

B. Mailing Address: (please only complete if different to the address shown in Section C)

House, Apt, Suite Name, Number, Street (if any)* / Town, City, Province, Country, State * / Country* / Postal Code, ZIP Code (if any)*

Part 2 – Entity Type (Please provide the Account Holder’s Status by ticking one of the following boxes)

1. (a) Financial Institution – Investment Entity

- i. An investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete **Part 2(2)** below)
- ii. Other Investment Entity

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked (a) or (b) above, please provide, if held, the Account Holder’s Global Intermediary Identification Number (“GIN”) obtained for FATCA purposes.

--	--	--	--	--	--	--

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

If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded: _____

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of: _____

(d) Active NFE – A Government Entity or Central Bank

(e) Active NFE – an International Organization

(f) Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)

(g) Passive NFE (Note: if ticking this box please also complete **Part 2(2)** below)

If you have ticked 1(a)(i) or 1(g) above, then please:

2. (a) Indicate the name of any Controlling Person(s) of the Account holder:*

(b) Complete “Controlling Person tax residency self-certification form” for each Controlling Person.*

Entity tax residency self-certification FORM



Part 3 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number* (“TIN”)

Please complete the following table indicating:

1. Where the Account Holder is tax resident
2. The Account Holder’s TIN for each country/jurisdiction indicated.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A, B** or **C** where indicated below:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C - No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

	Country/Jurisdiction of tax residence	TIN	If no TIN available enter reason A, B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected reason B above.

1	
2	
3	

Part 3 – Declarations and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder’s relationship with **RF&G Life Company Limited** setting out how **RF&G Life Company Limited** may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorized to sign for the Account Holder in respect of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise RF&G Life Insurance Co. Ltd. within 60 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 2 question 2a), and to provide RF&G Life Insurance Co. Ltd. with a suitably updated self-certification and Declaration within up to 90 days of such change in circumstances.

Signature*: _____

Print name*: _____

Date*: (dd/mm/yyyy) _____

Note: Please indicate the capacity in which you are signing the form (for example ‘Authorized Officer’).

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity*: _____