

AUTOMATIC EXCHANGE OF INFORMATION ENTITY SELF-CERTIFICATION

(FOR CORPORATE AND TRUST INVESTORS)

INSTRUCTIONS FOR COMPLETION

Under tax regulations and intergovernmental agreements entered into by the Isle of Man in relation to the Automatic Exchange of Information for tax matters (collectively "AEOI"), RL360 is required to collect information about each plan owner's tax status.

Please complete all relevant sections of this form. To assist you with some of the terminology used throughout this form, you can refer to our AEOI Definitions document.

AEOI forms and AEOI Definitions can be found at: www.rl360.com/row/downloads/forms.htm

RL360 means RL360 Insurance Company Limited and RL360 Life Insurance Company Limited.

This form is for owners of RL360 plans who are classed as an Entity under AEOI.

Entity means a legal arrangement such as a company, trust, partnership, charity or foundation.

Each individual controlling person of the Entity must complete a separate Individual Self-Certification Form.

For details of who may be considered a controlling person under AEOI, please read our AEOI Definitions document.

Please note that in certain circumstances the information you provide may be disclosed to the Isle of Man Income Tax Division who in turn may exchange this information with tax authorities in other jurisdictions.

If any of the information that you provide changes in the future, you must advise us of these changes by completing a new Entity Self-Certification form and/or an Individual Self-Certification as appropriate.

If you are unsure how to complete this form, please contact your financial adviser.

When you have completed this form, please send it to us by email, fax or post.

Scan and email to aeoi@rl360.com

Fax to +44(0)1624 677 336

Post to: RL360, International House, Cooil Road, Douglas, Isle of Man, IM2 2SP, British Isles.

1. OWNER/TRUSTEE/CONTROLLING PERSON INFORMATION

RL360 plan number	<input type="text"/>
Legal name of entity	<input type="text"/>
Country of incorporation (not applicable for trusts)	<input type="text"/>
Registered address	<input type="text"/>
Email address	<input type="text"/>
Mailing address (if different from above)	<input type="text"/>

US Person (Entity) means either a company/partnership/foundation organised in the United States or under the law of the United States (or any state, or the District of Columbia).

An estate or trust if a court within the USA would have authority under applicable laws to render order or judgement regarding administration of the trust and one or more US Persons (individuals) have the authority to control decisions of the estate or trust of a decedent that is a USA citizen or resident.

Is the Entity a US Person? Yes No

If you ticked Yes, please complete Section 2.

If you ticked No, please complete Section 3.

FATCA

2. FATCA: US PERSON ENTITIES

Please tick and complete as appropriate.

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

- (b) The entity is a US Person that is **not a Specified US Person**. For details of exemptions, please see our AEOI Definitions guide. Please indicate exemption below.

3. FATCA: FOR NON-US PERSON ENTITIES

3.1 Please complete this section if the entity is NOT a Financial Institution and is not US Tax Resident. Once you have completed this section, please go to Section 4.

If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

- (a) The Entity is a **Passive Non-Financial Foreign Entity** (Passive NFFE)
If you have ticked this box, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form.

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

i. If the Entity is a **Direct Reporting NFFE**, please provide the Entity's GIIN:

ii. If the Entity is a **Sponsored Direct Reporting NFFE**, please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's name:

Sponsoring Entity's GIIN:

- (c) The Entity is an **Exempt Beneficial Owner** Indicate status:

3.2 Please complete this section if the entity is a Financial Institution. Once you have completed this section, please go to Section 4.

If the entity is a **Registered Financial Institution**, please tick one of the below categories, and provide the entity's GIIN.

- (d) IGA Partner Jurisdiction Financial Institution
(e) Registered Deemed Compliant Foreign Financial Institution
(f) Participating Foreign Financial Institution

Global Intermediary Identification number (GIIN):

3.3 Please complete this section if the Entity if a Financial Institution but unable to provide a GIIN. Once you have completed this section, please go to Section 4.

If the Entity is a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (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 **Trustee Documented Trust**. Please provide your Trustee's name and GIIN.

Trustee's Name:

Trustee's GIIN:

- (c) The Entity is a Certified Deemed Compliant, or otherwise **Non-Reporting, Foreign Financial Institution** (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

Indicate exemption:

- (d) The Entity is a **Non-Participating Foreign Financial Institution**.

COMMON REPORTING STANDARDS (CRS)

4. COMMON REPORTING STANDARD (CRS) CLASSIFICATION

Provide your CRS classification by ticking the appropriate box(es). Note that CRS classification does not necessarily coincide with your classification for FATCA purposes.

4.1 Common Reporting Standards for Non-Financial Institutions

If the entity is a **Non-Financial Institution**:

Is the Entity an Active Non-Financial Entity (Active NFE) or a Passive Non-Financial Entity (Passive NFE)?

For the details of what an Active or Passive NFE is, please see our AEOI Definitions document.

Active NFE Passive NFE

If you have ticked Active NFE, then complete **Sections 5 and 6** of this form.

If you have ticked Passive NFE, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form and you also need to complete **Sections 5 and 6** of this form.

4.2 Common reporting standards classifications for Financial Institutions

If the entity is a **Financial Institution**, please specify the type of Financial Institution below:

Reporting Financial Institution under CRS.

OR

Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:

Governmental Entity

International Organization

Central Bank

Broad Participation Retirement Fund

Narrow Participation Retirement Fund

Pension Fund of a Governmental Entity, International Organization, or Central Bank

Exempt Collective Investment Vehicle

Trust whose trustee reports all required information with respect to all CRS Reportable Accounts

Qualified Credit Card Issuer

Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law:

If the Financial Institution is resident in a **Non-Participating Jurisdiction** under CRS, please specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

(a) Investment Entity and managed by another Financial Institution.

If you have ticked this box, your Controlling Persons will each need to complete an RL360 AEOI Individual Self-Certification Form

(b) Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company.

(c) Other Investment Entity

5. DECLARATION OF TAX RESIDENCY (TO BE COMPLETED IN ALL CASES)

In this section, please provide the information requested for the Entity.

Controlling Persons of the Entity should provide their Tax Identification Number and Tax Country on the AEOI Individual Self-Certification Form.

Entity's country/countries of resident for tax purposes.	Entity's Tax Reference Number or functional equivalent.	Please confirm what type of reference number has been provided (Tax Reference, Company Registration Number, other)

If you are unable to provide a Taxpayer Identification Number or functional equivalent, you must specify your reason(s) here:

6. ENTITY DECLARATION AND SIGNATURE

I/We declare that all the information provided in this Entity Self-Certification form is, to the best of my/our knowledge and belief, correct and complete. I/We understand that I/we must complete a new Entity Self-Certification form where the information stated on this form is no longer valid due to a change in the Entity's tax and/or AEOI status. I/We am aware that RL360 may be required to share this information with the Isle of Man Income Tax Division.

	Trustee 1/Authorised Signatory	Trustee 2/Authorised Signatory
Signed	<div style="border: 1px solid black; height: 45px; width: 100%;"></div>	<div style="border: 1px solid black; height: 45px; width: 100%;"></div>
Print name	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Position/title	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Date (dd/mm/yyyy)	<div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>	<div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>
	Trustee 3/Authorised Signatory	Trustee 4/Authorised Signatory
Signed	<div style="border: 1px solid black; height: 45px; width: 100%;"></div>	<div style="border: 1px solid black; height: 45px; width: 100%;"></div>
Print name	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Position/title	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Date (dd/mm/yyyy)	<div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>	<div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 25px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div>

PRIVACY POLICY

Our full privacy policy can be viewed at www.rl360.com/privacy or can be obtained by requesting a copy from our Data Protection Officer.