



Entity Self-Certification

Section 1: Account Holder Identification

Account Holder Name Date of Incorporation/Organization Country

Registered Address:

Number & Street City/Town

State/Province/County Post Code Country

Mailing address (if different from above):

Number & Street City/Town

State/Province/County Post Code Country

Section 2: U.S.

Please tick and complete as appropriate.

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

_____.

(b) The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption: _____.

Section 3: Declaration of Tax Residency (other than U.S.)

Complete this Section if you have non-U.S. tax residencies. Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated tax reference number type and number).

| Country/countries of tax residency | Tax reference number type | Tax reference number |
|------------------------------------|---------------------------|----------------------|
| | | |
| | | |

Complete Section 4 and proceed to Section 5: Declaration and Undertakings.

Section 4: Entity FATCA Classification

1 Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

4.1 If you are a **Registered Financial Institution**, please tick one of the below categories, and provide your *FATCA GIIN* at 4.1.1.

- (a) Jamaican or IGA Partner Jurisdiction Financial Institution
- (b) Registered OR Certified Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution

4.1.1 Please provide your *Global Intermediary Identification number (GIIN)*: _____

4.2 If you are a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (a) The Entity is a Model 1 Financial Institution and has not yet obtained a GIIN but intends to do so, if required.
- (b) 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: _____
- (c) The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.

Trustee's Name: _____ Trustee's GIIN: _____

- (d) 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: _____
- (e) The Entity is an Excepted Foreign Financial Institution. Indicate exemption: _____
- (f) The Entity is a Non-Participating Foreign Financial Institution
- (g) The Entity is a US Financial Institution

4.3 If you are not a Foreign Financial Institution, please confirm the Entity's FATCA status below: (See Glossary)

- (a) The Entity is an **Exempt Beneficial Owner** Indicate status: _____
- (b) The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)
- (c) The Entity is a **Passive Non-Financial Foreign Entity** (please complete table below providing details of any **Controlling Persons**²)

| Full Name | Date of birth | Full residence address | Details of controlling person's beneficial interest | Country(ies) of tax residence | Tax reference type and number |
|-----------|---------------|------------------------|---|-------------------------------|-------------------------------|
| | | | | | |
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| | | | | | |
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***Natural persons that are Controlling Persons should also complete the Individual Self-Certification**

Section 5: Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised Signature: _____ Authorised Signature: _____

Position/Title: _____ Position/Title: _____

Date: (dd/mm/yyyy): _____ Date: (dd/mm/yyyy): _____

² Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 10% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

JN Fund Managers Limited is obliged under the Revenue Administration (Amendment) Act, 2015 and the Intergovernmental Agreements ("IGA") entered into by the Jamaica and the United States of America, , to collect certain information about each account holder. Please note that in certain circumstances we may be obliged to share this information with TAX ADMINISTRATION JAMAICA (TAJ).

If any of the information above regarding your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about your tax status and how it is impacted by the completion of this form, please contact your tax advisor.

GLOSSARY OF TERMS

Active Non-Financial Foreign Entity (including an Excepted NFFE):

- i. operated exclusively for religious; charitable, scientific; artistic; cultural; athletic; or educational purposes.
- ii. Professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league, operated exclusively to promote social welfare
- iii. Organization exempt from income tax in jurisdiction of residence
- iv. Has no shareholders or members (no propriety interest in income/assets)
- v. Less than 50% of the gross income for preceding calendar year is Passive Income; and less than 50% of the assets (held in the preceding calendar year are held for the production of passive income)
- vi. Stock regularly traded on stock market;
- vii. Government body (except US Gov't); public body performing Gov't functions; Gov't of a US Territory; non-US central bank
- viii. Organized in a U.S. territory and all owners are US residents

Exempt Beneficial Owner:

- i. Government entities, International Organizations and Central Banks
- ii. Present a low risk of being used by U.S. Persons to evade US tax ;
- iii. Non – reporting Jamaica Financial Institution;
- iv. Available classifications are extensive and complex

Passive Non-Financial Foreign Entity (NFFE):

- i. Non-Financial Foreign Entity that is not an Active NFFE;
- ii. Primarily earns passive income (interest, dividends, rents, royalties)
- iii. More than 50% of its gross income over the last three (3) year period is passive income.