



Tax Residency Self-Certification for ENTITIES

Information provided on this form will be used to comply with applicable tax regulatory requirements.

Please use this form if you represent an entity that holds one or more non-personal accounts.

- If you hold an account as an individual, please fill out and submit a Tax Residency Self-Certification for INDIVIDUALS form.
- All U.K. questions below are only required for Account Holders of accounts located within the U.K. Territories (i.e. Anguilla, British Virgin Islands, Cayman Islands and Turks & Caicos Island)

(For internal use only) CIF Number:

A. Identification of Account Holder

Legal Name of Entity

Permanent residence addresses (street, apt. or suite no., or rural route). **Do not use P.O. box or in-care address**

City or town

Province/State

Postal Code/Zip Code

Country (do not abbreviate)

B. Account Holder Tax Residency

- Name the country in which the entity is incorporated or organized: _____
- Provide the entity's TIN (Taxpayer Identification Number) for the country you have listed above: _____
- If your place of incorporation or registration is the U.S.¹ or the U.K.² please choose one below, as applicable:
 - ☐ the entity is considered a **Specified Person** for Tax Purposes
 - ☐ the entity is considered **as other than Specified Person** for Tax Purposes

Please, provide the reason why this entity is not a Specified Person: _____

C. Entity Type

1. Is the entity a financial institution?

☐ No > If no, please continue with question 2 below

☐ Yes > If yes, please choose **one** of the following:

☐ a financial institution with a *Global Intermediary Identification Number (GIIN)* Please provide the GIIN: _____ and specify if the entity is a

☐ Participant FFI

☐ Registered Deemed Compliant

☐ Other (please specify) _____:

☐ Partner Jurisdiction Financial Institution that does not have a GIIN

☐ Certified Deemed-Compliant (choose one below)

☐ Non-registering local bank.

☐ FFI with only low-value accounts.

☐ Sponsored, closely held investment vehicle.

☐ Limited life debt investment entity.

☐ Investment advisors and investment managers.

☐ *non-participating financial institution*

☐ acting as an intermediary or flow-through entity for Exempt Beneficial Owners

☐ Limited branches and FFIs

☐ Territory financial institution.

☐ USFI

☐ Trustee Documented Trust (TDT)

Is the entity a TDT with U.S. and/or U.K individual(s) that are parties to the Trust? (Settlor/Grantor, Trustee, or Beneficiary)

☐ No > If no, please proceed to Section E

☐ Yes > If yes, please complete Section D

2. Is the entity an exempt beneficial owner (EBO)?

No > If no, please continue with question 3 below

Yes > If yes, please choose **one** of the following:

☐ Foreign government, government of a U.S. possession, or foreign central bank of issue

☐ International organization

☐ Exempt retirement plans

☐ IGA Annex 2 Exempt Beneficial Owner

☐ Entity wholly owned by above exempt beneficial owners

3. The entity is a Non-Financial Entity, please choose **one** of the following to indicate the entity's sub-classification:

☐ Nonfinancial start-up company (*any entity organized less than 24 months prior to the date of the classification - Excludes Investment funds*)

☐ Nonfinancial entity in liquidation or bankruptcy (*entity that entered in liquidation or bankruptcy within the 3 preceding years*)

☐ 501(c) organization (*under U.S. Law*)

☐ Non-profit organization

☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation

☐ Territory NFFE (*the entity registered, created or incorporated in a U.S. territory: America Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.*)

☐ Active NFFE (*entity engaged in a trade or business where less than 50% of the NFFE's gross income in the preceding calendar year or latest financial period is derived from passive (investment) income*)

☐ Passive NFFE (*any entity that is not any of the above*)

If the entity is a passive NFFE, does any individual that is a U.S. or U.K Person directly or indirectly own or control 25% or more of the entity?

☐ No > If no, please proceed to Section E

☐ Yes > If yes, please complete Section D

D. Beneficial Owners of Passive NFFEs or Trustee Documented Trust

Note: You should complete this section only if the entity was identified as a Passive NFFE or a Trustee Documented Trust in Section C.

- If a Passive NFFE please provide all information requested below for each U.S. and/or U.K individual who directly or indirectly owns or controls 25% or more of the Passive NFFE.
- If a Trustee Documented Trust please provide all information requested below for each U.S. and/or U.K individual that is a party to the Trust (Settlor/Grantor, Trustee, or Beneficiary).

1) First name and middle initial	Last name		Percentage of ownership	
Home address	City	Province	Country	Postal code
Is this person a U.S. person for tax purposes ³ ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's United States TIN (Taxpayer Identification Number) _____				
Is this person a U.K. person for tax purposes ² ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's U.K. TIN (NINO) _____				
If you don't have a TIN, please provide this person's date of birth: ____/____/____ (YYYY/MM/DD)				

2) First name and middle initial	Last name		Percentage of ownership	
Home address	City	Province	Country	Postal code
Is this person a U.S. person for tax purposes ³ ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's United States TIN (Taxpayer Identification Number) _____				
Is this person a U.K. person for tax purposes ² ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's U.K. TIN (NINO) _____				
If you don't have a TIN, please provide this person's date of birth: ____/____/____ (YYYY/MM/DD)				

3) First name and middle initial	Last name		Percentage of ownership	
Home address	City	Province	Country	Postal code
Is this person a U.S. person for tax purposes ³ ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's United States TIN (Taxpayer Identification Number) _____				
Is this person a U.K. person for tax purposes ² ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's U.K. TIN (NINO) _____				
If you don't have a TIN, please provide this person's date of birth: ____/____/____ (YYYY/MM/DD)				

4) First name and middle initial	Last name		Percentage of ownership	
Home address	City	Province	Country	Postal code
Is this person a U.S. person for tax purposes ³ ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's United States TIN (Taxpayer Identification Number) _____				
Is this person a U.K. person for tax purposes ² ? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes to the previous question, please provide the person's U.K. TIN (NINO) _____				
If you don't have a TIN, please provide this person's date of birth: ____/____/____ (YYYY/MM/DD)				

E. Certification and Undertaking

- I hereby certify that the information provided on this form is correct and complete.
- I authorize Scotiabank to provide, directly or indirectly, to any relevant tax authorities or any party authorized to audit or conduct a similar control of Scotiabank for tax purposes, the information contained in this form and/or a copy of this form and to disclose to such tax authorities or such party any additional information that Scotiabank may have in its possession that is relevant to my qualification for any benefits claimed on the basis of this certification.
- I acknowledge that information contained in this form and information regarding my Scotiabank accounts (including information on account balances and payments received) may be reported to relevant tax authorities, and that those tax authorities may provide the information to any additional country I have listed above as being a country in which I am a resident for tax purposes.
- I undertake to advise Scotiabank immediately of any change in circumstances which causes the information contained herein to become incorrect and to provide Scotiabank with a suitable updated Tax Residency Self-Certification form within 30 days of such change in circumstances.

☒ Signature of signing authority or senior officer of entity

Date (YYYY/MM/DD)

Print name of signatory

(1) An entity that is a U.S. person for tax purposes is one that has a place of incorporation or partnership registration in the continental U.S. For entities, under FATCA, the "U.S." does not include the five U.S. territories, (i.e., the U.S. Virgin Islands, Puerto Rico, the Northern Mariana Islands, Guam, and American Samoa).

(2) U.K. Person means an individual or entity who is resident in the United Kingdom for tax purposes, and includes an individual or entity who is resident in both the United Kingdom and any of the U.K. Territories.

(3) Attributes of an individual as a U.S. person for tax purposes include but are not limited to being i) A citizen of the U.S.; ii) A U.S. resident alien (including one who holds a U.S. Permanent Resident Card, also known as a "green card"). For individuals, under FATCA, "the U.S." also includes the five U.S. territories (i.e., the U.S. Virgin Islands, Puerto Rico, the Northern Mariana Islands, Guam, and American Samoa).