

CERTIFICATION OF TAX STATUS FOR AN ENTITY
Self Certification Form

Tax regulations¹ require us to collect information about your tax residency². In certain circumstances (including if we do not receive a valid self-certification from you) we will be obliged to share information about your account(s) with The Revenue who may in turn share this information with any or all participating tax jurisdictions³.

Please indicate all countries in which you are resident for tax purposes and your associated Tax Identification Number(s) in the table below. If you are also a US citizen you must include United States in this table along with your US Tax Identification Number. If you have any questions about your tax residency², please contact your tax adviser as Harcourt Life Ireland DAC are not authorised to provide financial advice.

Please see explanatory notes for key definitions. Should any information provided change in the future, please ensure you advise us promptly.

****IN ORDER FOR THIS FORM TO BE VALID ALL SECTIONS WHERE RELEVANT MUST BE COMPLETED****

Section 1 – Personal Details

Please complete the following in full

Policy Number

Entity Name

Country of Incorporation

Address

Postcode Country

Correspondence Address (if different)

Postcode Country

Is the Entity a U.S Person Yes No

If the entity is a US person, (e.g. because it is incorporated or organised under the laws of the United States, or it is the type of trust described in the definition of a US person) please provide a completed IRS form W9. The most up to date form can be found together with instructions for completion at www.irs.gov/Forms-&-Pubs or you can contact our customer contact desk for a copy.

Section 2 – Entity Type:

1. Is the entity tax resident anywhere other than the Republic of Ireland?

Yes No

If **yes** please complete question 2 below – if **no** please continue to question 3

2. Please complete the following:

In which jurisdiction is the entity tax resident	Tax Identification Number (TIN)

3. Is the Entity a Financial Institution? Yes No

If **yes**, complete below. If **no** please continue to question 4

Please confirm the type of Financial Institution?

Please provide the Global Intermediary Number (GIN) below

AND complete an IRS Form W-8BEN or W-9 as appropriate

4. Is the Entity a Passive NFE? Yes No

If **yes** continue to question 5,

If the entity is a Passive NFE, please provide a completed IRS form W-8BEN-E unless the entity is a US person. The most up to date form is available on at www.irs.gov/Forms-&-Pubs

If **no** continue to question 7

5. Does the Passive NFE have one or more controlling persons? Yes No

If **yes** continue to question 6, if **no** please continue to Section 3 – Declaration

6. Please complete the details of the Controlling Person(s) question in 6a

6a Controlling Person (A)

Name:

Date of Birth:

Type of Controlling Person:

Address:

Postcode	Country

Is the Controlling Person a US Citizen

Yes

No

If **yes** please confirm social security number

Is the Controlling Person tax resident anywhere other than the Republic of Ireland

If **yes** please complete below

Country of Residence for tax purposes	Tax Identification Number (TIN)

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete.

I agree to notify Harcourt Life Ireland DAC immediately if any of this information changes in the future.

Signed

Date

Controlling Person (B)

Name:

Date of Birth:

Type of Controlling Person:

Address:

Postcode	Country

Is the Controlling Person a US Citizen

Yes

No

If **yes** please confirm social security number

Is the Controlling Person tax resident anywhere other than the Republic of Ireland

If **yes** please complete below

Country of Residence for tax purposes	Tax Identification Number (TIN)

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete.

I agree to notify Harcourt Life Ireland DAC immediately if any of this information changes in the future.

Signed

Date

Controlling Person (C)

Name:

Date of Birth:

Type of Controlling Person:

Address:

Postcode	Country

Is the Controlling Person a US Citizen

Yes

No

If **yes** please confirm social security number

Is the Controlling Person tax resident anywhere other than the Republic of Ireland

If **yes** please complete below

Country of Residence for tax purposes	Tax Identification Number (TIN)

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete.

I agree to notify Harcourt Life Ireland DAC immediately if any of this information changes in the future.

Signed

Date

Controlling Person (D)

Name:

Date of Birth:

Type of Controlling Person:

Address:

Postcode	Country

Is the Controlling Person a US Citizen

Yes

No

If **yes** please confirm social security number

Is the Controlling Person tax resident anywhere other than the Republic of Ireland

If **yes** please complete below

Country of Residence for tax purposes	Tax Identification Number (TIN)

I declare that the information provided on this form is, to the best of my knowledge and belief, accurate and complete.

I agree to notify Harcourt Life Ireland DAC immediately if any of this information changes in the future.

Signed

Date

Section 3: Declaration:

Declaration and undertaking:

I declare that the information provided in this form is, to the best of my knowledge accurate and complete. I agree to advise Harcourt Life Ireland DAC promptly and provide an updated Self-Certification form where any change in circumstance occurs and which causes any of the information contained in this form to be incorrect.

If you are resident for tax purposes in the United States or any other jurisdiction(s) other than the Republic of Ireland please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to a customer's accounts with relevant tax authorities.

Signed
On behalf of the entity

Signed
On behalf of the entity

Print Name

Print Name

Date

Date

Further information on Automatic Exchange of Information is available on the revenue website www.Revenue.ie or <http://www.oecd.org/tax/automatic-exchange/>.

Please return the completed form to:

Harcourt Life Ireland DAC
16 Joyce Way
Park West Business Park
Dublin 12

Explanatory Notes

For additional information on the definitions and meaning to terms in the Standard for Automatic Exchange of Financial Account Information (otherwise known as the Common Reporting Standard or CRS) please refer to the Revenue Commissioner’s Automatic Exchange of Information (AEOI) in relation to tax matters web page on www.revenue.ie

Definition	Meaning
Active NFE	<p>The term “Active NFE” means any Non Financial Entity that meets any of the following criteria:</p> <ol style="list-style-type: none"> 1) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; 2) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; 3) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing; substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes; 4) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE; 5) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; 6) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

	<p>7) the NFE meets all of the following requirements:</p> <ol style="list-style-type: none"> a. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; b. it is exempt from income tax in its jurisdiction of residence; c. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; d. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and e. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision thereof.
<p>Controlling Person(s)</p>	<p>The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations, which can be found at www.fatfgafi.org/publications/fatfrecommendations</p>
<p>Entity</p>	<p>The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.</p>
<p>FATCA</p>	<p>This means the United States Foreign Account Tax Compliance Act. In December 2012 Ireland signed an agreement with the US in relation to the implementation of FATCA in Ireland (the Irish IGA). The FATCA regulations give legislative effect to the Irish IGA.</p>
<p>Financial Institution</p>	<p>The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company</p>

NFE	An “NFE” is any Entity that is not a Financial Institution
Passive NFE	<p>A “Passive NFE” means any:</p> <ul style="list-style-type: none"> (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
TIN	<p>The term “TIN” means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number). A Taxpayer Identification Number is a unique combination of letters or numbers, however described, assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for purposes of administering the tax laws of such jurisdiction.</p>
US Person	<p>The term “U.S. Person” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if</p> <ul style="list-style-type: none"> (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This shall be interpreted in accordance with the U.S. Internal Revenue Code.

1. The term “tax regulations” refers to the International Tax Compliance Regulations 2015 which implements the Foreign Account Tax Compliance Act (FATCA) and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (CRS).
2. In general, you are tax resident where you are liable to taxes, based on where you live and work permanently although different jurisdictions have different rules in relation to tax residency. If in doubt, please contact your tax adviser.
3. Those countries that have agreed to exchange information under FATCA and the CRS¹.

* You are not required to provide details of your Tax Identification Number (TIN) or Date of Birth If you are:

1. A Republic of Ireland Tax resident and
2. Not a tax resident anywhere else and
3. Not a US citizen and
4. Not resident in a jurisdiction that is reportable under CRS or FATCA.

Privacy Statement

Our Privacy Statement explains when and why we collect personal information about our customers, how we use it, the conditions under which we may share it with others and how we keep it secure. It also explains how long we keep customer information for, how a customer can obtain details of the information we keep and the choices customers have about how we use that information. You can find a copy on our website www.harcourtlife.ie or you can request a copy from our Customer Service Team.