

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

The UK Automatic Exchange of Information (commonly referred to as UK FATCA or UK "AEOI") and the OECD Common Reporting Standard (CRS) require Deutsche Bank AG and its affiliates (collectively "Deutsche Bank") to collect and report certain tax related information about its clients.

Please complete the sections below as directed and provide any additional information as may be required. If the tax residence of an Account Holder is located outside the country of the Deutsche Bank entity requesting this form and also in a Reportable Jurisdiction then the Account Holder will be a Reportable Jurisdiction Person and Deutsche Bank is legally bound to report the relevant information on this form to the appropriate tax authorities

A branch of an Entity is treated as an Entity for the purposes of the CRS and the form should be completed with details for the branch, and not that of its parent.

This form is for entities only. Do not complete this form for an Individual Account Holder. Instead you should complete and provide the Self Certification for Individual Clients which can be obtained from your Deutsche Bank Relationship Manager.

If you have any remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax adviser or local tax authority. Deutsche Bank will not be in a position to provide assistance beyond the information contained within this guide as by law we are not permitted to give tax advice.

Part 1 – Entity Details

Please complete this part with Capital Letters. Fields with (*) are mandatory.

1. Legal Name of Entity/Branch or Organisation*:

2. Country of Incorporation or Organisation:

3. Current Residence Address of Entity or Organisation*:

(Do not use a P.O. box (unless this is your registered address) or an 'in care of address')

Line 1 (e.g. House / Apt./Suite Name/ Number / Street)*:

Line 2 (e.g. City / Town / Province / State)*:

Country*:

Postal Code / ZIP Code*:

4. Mailing Address (if different from the Current Residence Address):

Line 1 (e.g. House / Apt./ Suite Name / Number / Street):

Line 2 (e.g. City / Town / Province / State):

Country:

Postal Code / ZIP Code:

5. Commercial Register Number:

6. Master Account Number at Deutsche Bank:

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

Part 2 – Entity Certification

Part 2 (a) – Financial Institutions - FI

7. If this entity is a Financial Institution (FI), please select the FI's status from one of the options below.

|| i. Depository Institution, Custodial Institution or Specified Insurance Company

|| ii. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution

In this case please complete the table in Appendix 1 "Controlling Persons"

|| iii. Other Investment Entity

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

|| ii. Active NFE – Government Entity, Central Bank or International Organisation

|| iii. Active NFE – other

|| iv. Passive NFE

In this case please complete the table in Appendix 1 "Controlling Persons".

Part 3 – UK FATCA Classification

9. This Part is only to be completed where the Account Holder Entity is opening an account with a Deutsche Bank entity located in the UK, Crown Dependencies and Overseas Territories and where the Entity's classification differs from Part 2(a) or 2(b).

i. Financial Institution

ii. Active NFE

iii. Passive NFE - In this case please complete the table in Appendix 1 "Controlling Persons"

or

Part 2 (b) – Non Financial Entities - NFE

8. If the Entity is not a Financial Institution (i.e. a Non Financial Entity, NFE), please select the Entity's status from one of the options below.

|| i. Active NFE – a corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation. If you have ticked (i), please provide the name of the established securities market on which the corporation is regularly traded:

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

Part 4 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii)

for each country indicated.

If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

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

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

Reason A - The country where I am liable to pay tax 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 authorities of the country of tax residence entered below do not require the TIN to be disclosed.)

10. Country of Tax Residence*

11. Specified Person?1

12. Local Tax Identification Number (TIN)

13. TIN Type

14. If no TIN available enter Reason A, B or C

the Account Holder's TIN

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

1

2

3

15. I certify that for the purposes of taxation the Account Holder is not Tax Resident in any other country other than the countries indicated in Part 4 above.

Part 5 – Declaration and Signature

I understand that the information supplied by me in this Certification (including any attachment hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with Deutsche Bank setting out how Deutsche Bank may use and share the information supplied by me to Deutsche Bank.

I acknowledge and agree that the information contained in this Certification

(including any attachment hereto) and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

I declare that all statements made in this Certification are, to the best of my knowledge and belief, correct and complete. I undertake to advise Deutsche Bank promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Deutsche Bank with a suitably updated Certification within 30 days of such change in circumstances.

|| Please check this box to confirm that you have the capacity to sign for the entity identified in Part 1 of this form in respect to all the accounts to which this form relates.

Print Name*:

Date (dd/mm/yyyy)*:

Signature*:

1 Please complete only where the Entity is resident for tax purposes in any of the following countries: U.S., U.K., CD/OT (Crown Dependencies (Jersey, Guernsey, Isle of Man) and Gibraltar).

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

Appendix 1 Controlling Persons

Controlling Persons are defined as natural persons and exercise control over the entity or the shareholders of the entity based on local AntiMoney Laundering (AML) requirements. Where that entity is treated as a Passive Non Financial Entity ("Passive NFE") then a Financial

Institution is required to determine whether or not these Controlling Persons are Reportable Persons.

In the case of a Trust this 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 (including through a chain of control or ownership). In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form.

First Name

Address

City / Town

Country of Tax Residence

Controlling

Person

Country of Tax Residence

Country of Tax Residence

Legal Person:

Controlling

Person

Type

First Name

Address

City / Town

Country of Tax Residence

Controlling

Person

Country of Tax Residence

Country of Tax Residence

Legal Person:

Controlling

Person

Type

First Name

Address

City / Town

Country of Tax Residence

Controlling

Person

Country of Tax Residence

Country of Tax Residence

Legal Person:
Controlling
Person Type
Legal Arrangement - Trust:
Legal Arrangement - Others:
First Name
Address
City / Town
Country of Tax Residence
Controlling
Person
Country of Tax Residence
Country of Tax Residence
Legal Person:
Controlling
Person Type
Legal Arrangement - Trust:
Legal Arrangement - Others.
State / Province
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Ownership
Settlor
Settlor Equivalent
State / Province
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Ownership
Settlor
Settlor Equivalent
Legal Arrangement - Trust:
Legal Arrangement - Others:
State / Province
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Tax Identification
Number (TIN)
Ownership
Settlor
Settlor Equivalent
Legal Arrangement - Trust:

Legal Arrangement - Others:

State / Province

Tax Identification
Number (TIN)

Tax Identification
Number (TIN)

Tax Identification
Number (TIN)

Ownership

Settlor

Settlor Equivalent

Family Name / Surname

Date of Birth and Place of Birth (City/Town, Country)

Postal Code

TIN Type

TIN Type

TIN Type

Others Means

Trustee

Trustee Equivalent

Senior Managing Official

Protector

Protector Equivalent

Family Name / Surname

Date of Birth and Place of Birth (City/Town, Country)

Postal Code

TIN Type

TIN Type

TIN Type

Others Means

Trustee

Trustee Equivalent

Senior Managing Official

Protector

Protector Equivalent

Family Name / Surname

Date of Birth and Place of Birth (City/Town, Country)

Postal Code

TIN Type

TIN Type

TIN Type

Others Means

Trustee

Trustee Equivalent

Senior Managing Official

Protector

Protector Equivalent

Family Name / Surname

Date of Birth and Place of Birth (City/Town, Country)

Postal Code

TIN Type

TIN Type
TIN Type
Others Means
Trustee
Trustee Equivalent
Senior Managing Official
Protector
Protector Equivalent
Beneficiary
Beneficiary Equivalent
Others
Others Equivalent
Country (do not abbreviate)
If no TIN is available then please provide explanation
Beneficiary
Beneficiary Equivalent
Others
Others Equivalent
Country (do not abbreviate)
If no TIN is available then please provide explanation
Beneficiary
Beneficiary Equivalent
Others
Others Equivalent
Country (do not abbreviate)
If no TIN is available then please provide explanation
Beneficiary
Beneficiary Equivalent
Others
Others Equivalent
Country (do not abbreviate)
If no TIN is available then please provide explanation
Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

Appendix 2 Instructions

Section A – General

1. UK CD/OT Intergovernmental Agreements (UK FATCA)

The Crown Dependencies (Isle of Man, Guernsey and Jersey) and the British Overseas Territories (the Cayman Islands, the British Virgin Islands, Bermuda, Anguilla, Turks and Caicos Islands, Montserrat and Gibraltar) have all agreed to enter into automatic tax information exchange agreements with the UK.

The agreements signed by the Crown Dependencies and Gibraltar with the UK are reciprocal, meaning that UK Financial Institutions will have to provide data on financial accounts held by tax residents of these territories to HM Revenue & Customs (HMRC), who will then exchange the information with the respective tax authorities. The UK has implemented regulations and guidance to implement these arrangements. Financial Institutions resident in the Crown Dependencies and Gibraltar will be required to provide information on financial accounts held by UK tax residents.

2. Common Reporting Standard (CRS)

On 20 July, 2013, the G20 leaders endorsed the OECD proposals for a global model of automatic information exchange as the expected new standard on information exchange. This directive was carried out on 13 February, 2014, when the OECD released the Common Reporting Standard (“CRS”) and model Competent Authority Agreement (“CAA”). On 15 July, 2014, the Council of the OECD published its detailed commentary on both the CRS and Model CAA.

In order to promote adoption of the Common Reporting Standard within the European Union, a revised Directive on Administrative Cooperation (“DAC”) was published on 09 December, 2014 requiring EU Member States to begin the automatic exchange of information under the revised DAC no later than end of September 2017, which will be in line with other OECD “Earlier Adopter” countries. Per the DAC, the deadline for Member States to adopt local legislation will be 31 December, 2015, with the revised DAC “go-live” date commencing on 01 January, 2016. As of 17 June, 2015, more than 90 countries and jurisdictions have signed up for the CRS, including at least 50 who have committed to be a part of the early adopter group, which phases in beginning 01 January, 2016. It is expected that more countries will opt to implement the standard as the initial go-live date approaches.

CRS introduces requirements on top of other global and local implementation programs (e.g. FATCA, EUSD, QI) aiming at a uniform global standard of information exchange. Both the Model CAA and CRS each have a foundation that is substantially similar to that of the FATCA Intergovernmental Agreements (IGAs), with subtle differences imposed by the OECD and influenced through local law. Just as with FATCA, the CRS therefore impose obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

3.

Legal Disclaimer

The above tax regulations require Deutsche Bank to collect certain information about each account holder's tax residence and its entity classification. Please note that Deutsche Bank cannot provide you with tax advice, including entity classification and tax residence.

If you are unsure about how to complete this form, please consult your tax adviser. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Deutsche Bank with any additional documentation, information or replacement forms when requested or required.

Deutsche Bank assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects.

Deutsche Bank is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The Deutsche Bank entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located.

4. Who should complete this form?

This form is to be completed by all entity account holders. The entity may be the account holder or acting on behalf of other clients/account holders. Please do not use this form for individual account holders. Instead, the Self Certification Form for Individual Clients should be used. Please contact your Deutsche Bank Relationship Manager for blank copies of this form or for the Self Certification Form for Individual Clients.

5. Expiration of the SelfCertification

Generally, the self certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Deutsche Bank within 30 days of the change in circumstances and provide us with an updated self certification.

6. Consequences of non-provision of a valid form

Deutsche Bank is required to validate the information provided in this form against other information that we hold about the account holder.

If, for any reason, conflicting information is identified, then the form may be rejected. Deutsche Bank may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

- The entity can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by Deutsche Bank to the relevant local tax authority for onward exchange of information to the tax authority where the Entity is tax resident.

7. Further Information

If you need further information, please find below the following web pages:

- OECD - Common Reporting Standard (CRS)

<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-information-in-tax-matters.htm>

- HMRC – UK Foreign Account Tax Compliance (FATCA)

<https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>

Section B – Detailed Instructions

Please complete all parts in Capital Letter. Fields with (*) are mandatory.

Part 1 – Entity Details

Line 1 - Legal Name of Entity/Branch or Organisation*

The full legal name of the Entity should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two. The term “Entity” means a legal person or a legal arrangement and includes a corporation, trust or partnership.

Line 2 - Country of Incorporation or Organisation

If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organised or governed.

Line 3 - Current Residence Address of Entity or Organisation*

This is usually the address in the country where the entity claims to be a resident for purposes of that country’s income tax. Please do not include the address of a financial institution, an investment manager, a post office box (P.O. Box) or an in care of address.

Line 4 - Mailing Address

Enter mailing address only if it is different from the Current Residence Address, if available.

Line 5 - Commercial Register Number

Provide the commercial register number in the country of incorporation.

Line 6 - Master Account Number at Deutsche Bank

Please provide Deutsche Bank with your account number or contract ID. This will help Deutsche Bank to identify the relationship correctly.

Please note that the Self Certification is applicable for all your accounts/-contracts with Deutsche Bank and is not limited to the number mentioned in this line.

Part 2 – Entity Certification

Part 2(a) – Financial Institutions - FI

Line 7 - FI Classification

If your entity is a Financial Institution, please select the FI’s status from one of the options.

Part 2(b) – Non Financial Entities - NFE

Line 8 - NFE Classification

If your entity is not a Financial Institution (i.e. a Non Financial Entity), please select the Entity's status from one of the options.

Part 3 – UK FATCA Classification

Line 9 - UK FATCA Classification

Please select the Entity's status from one of the options.

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016

Self Certification for Entity Clients

UK Automatic Exchange of Information and the OECD Common Reporting Standard (CRS)

Part 4 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Line 10 - Country of Tax Residence*

Please provide all the countries where the Entity is considered to be tax resident. Note that there may be instances where tax residence may change (for example, as a result of, but not restricted to, corporate restructuring, changes to local or any applicable, tax laws).

It is the client's responsibility to advise Deutsche Bank if there is such a change and notify Deutsche Bank within 30 days of such a change.

Line 11 - Specified Person

For entities tax resident in the United States (U.S.) or United Kingdom (UK) or the Crown Dependencies (Jersey, Isle of Man, and Guernsey) or Gibraltar only, please answer Yes or No to the question as to whether the entity is a Specified Person.

Line 12 - Local Tax Identification Number (TIN)

Provide the Entity local Tax Identification Number ("TIN"). If you are not able to provide Deutsche Bank with a TIN number, please provide the reason in the line 14.

Line 13 - TIN Type

Provide the TIN type. Some examples may include local Tax Identification Number, Employer Identification Number, Corporation Tax Identification Number/Reference.

Line 14 - No TIN available

If you are not able to provide a TIN, please provide one of the mentioned reasons.

Line 15 - Confirmation of Completeness*

Please tick that box to certify that for the purposes of taxation the Account Holder is not tax resident in any other country other than the countries indicated in Part 4.

Part 5 – Declaration and Signature

Please ensure that you have the authority to sign on behalf of the Entity. Please sign and date the form in this part.

Self Certification for Entity Clients – CRS / UK FATCA – 12/2016