

CRS Self-Certification Form for Controlling Persons



Instructions

Please read these instructions carefully before completing the form.

Diners Club offices located in countries that have adopted the Common Reporting Standard (CRS) are required to collect certain information about an Account Holder's tax residence status, and if applicable, the tax residence status of each natural person that is a Controlling Person. Please note that Diners Club may be legally required to report information provided in this form and other financial information about the financial account(s) to which this Form relates to the tax authorities in the country in which the account(s) are maintained. In turn, the local tax authorities may exchange the reported information with the tax authorities in the country or countries in which you are a tax resident.

Please provide a separate Form for each Controlling Person of an Account Holder that is (1) a Passive Non-financial Entity (NFE) or (2) an Investment Entity located in Non-Participating Jurisdiction managed by another Financial Institution. The term "Controlled Entity" will be used in this Form to refer to either of these two types of Entities.

Do not use this Form for providing a self-certification for an individual that is an Account Holder. Instead, use the "CRS Self-certification Form for Individuals". Also, do not use this Form for providing a self-certification for an Entity that is an Account Holder. Instead, use the "CRS Self-certification Form for Entities".

Definitions of selected terms can be found in the Appendix to this Form.

This Form may be completed either by the Account Holder or the Controlling Person. If you are completing this Form on behalf of a Controlling Person, please state the "capacity" in which you are signing this form in Part 4. For example, you may be the Passive NFE Account Holder or may be completing the form under a power of attorney.

Items marked with an asterisk (*) indicate required information. This form is intended to request information only where such request is not prohibited by local law.

This form will remain valid unless there is a change in circumstances relating to the Controlling Person's tax residence status or other mandatory information included on this form. You must notify Diners Club within 30 days of any change in circumstances that makes the information in this self-certification incorrect or incomplete, and provide an updated self-certification.

Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for the completion any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other US tax purposes.

Diners Club does not provide tax advice to its customers or related persons.

If you have any questions about determining tax residence in any particular country, please contact a tax adviser or the local tax authority. You may also obtain more information about CRS, including a list of jurisdictions that have signed agreements to automatically exchange information, and local tax laws, on the OECD automatic exchange of information (AEOI) portal a www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

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Part 1 – Identification of the Controlling Person

(Please complete Parts 1-3 in BLOCK CAPITALS)

A. Name of Controlling Person

Family Name or Surname(s):* _____

Title: _____

First or Given Name:* _____

Middle Name(s): _____

B. Current Residence Address

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

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

Country:* _____

Postal Code/ZIP Code:* _____

C. Mailing Address

(please only complete if different from the address shown in **Section B**)

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

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

Country: _____

Postal Code/ZIP Code: _____

D. Date of Birth

Date of Birth (DD-MM-YYYY):* _____

E. Place of Birth¹

Town or City of Birth: _____

Country of Birth: _____

F. Please enter the legal name of the Controlled Entity of which you are a Controlling Person

Legal Name of Controlled Entity: _____

¹ Complete section E (Place of Birth) if required under the domestic law of the country where the account(s) is/are maintained.

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Part 2 – Country of Residence for Tax Purposes and Taxpayer Identification Number (“TIN”)

Please complete the following table indicating:

- (i) in which country or countries the Controlling Person is resident for tax purposes;
- (ii) the Controlling Person’s TIN for each country indicated; and
- (iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Part 3 “Type of Controlling Person”**.

If the Controlling Person is a 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** as defined below:

Reason A – The country where the Controlling Person is liable to pay tax does not issue TINs to its residents.

Reason B – The Controlling Person is unable to obtain a TIN or equivalent number. (If this reason is selected, please explain why the Controlling Person is unable to obtain a TIN in the below table.)

Reason C – No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

	Country of tax residence	TIN	If no TIN available, enter Reason A, B or C
1			
2			
3			

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

1	
2	
3	

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Part 3 – Type of Controlling Person

Please only complete this Part if the Controlling Person is a tax resident in one or more Reportable Jurisdictions.

A. If the Controlled Entity is an entity other than a trust (or similar legal arrangement), please select among the following types:

- Owner (direct or indirect)
- Controlling Person by other means
- Senior Management Official

B If the Controlled Entity is a trust, please select among the following types:

- Settlor
- Trustee
- Protector
- Beneficiary
- Other

If Other, specify type below:

C If the Controlled Entity is a legal arrangement other than a trust, please select among the following types:

- Settlor equivalent
- Trustee equivalent
- Protector equivalent
- Beneficiary equivalent
- Other equivalent

If Other, specify type below:

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Part 4 – Declarations and Signature*

1. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
2. I acknowledge that the information contained in this form and information regarding the Controlling Person, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Account(s) to which the Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).
3. If there is a change in circumstances that affects the tax residence status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Diners Club of the change in circumstances within 30 days of its occurrence and to provide a suitably updated CRS self-certification.
4. I certify that I am the Controlling Person or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.

Signature:* _____

Print Name:* _____

Date (DD-MM-YYYY):* _____

Note: If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a copy of the power of attorney.

Capacity: (* if applicable) _____

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Appendix of Defined Terms

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about the tax principles that affect the tax residence status of an individual who is a Controlling Person, please contact a tax adviser or the applicable tax authority. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD AEOI web portal at www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/

“Account Holder” — a legal entity is an “Account Holder” when its name is listed or identified as the holder of a Financial Account maintained at Diners Club. This is regardless of whether such entity is a flow-through entity for tax purposes. Thus, for example, if a trust is listed as the holder or owner of the Account, the trust is the Account Holder, rather than the trustee, the grantors, the settlors or the beneficiaries. Similarly, if a partnership is listed as the holder or owner of the account, the partnership is the Account Holder, rather than any of the partners. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder.

“Control” — over an Entity is generally exercised by the natural person(s) who ultimately has/have a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercise(s) control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity (for example, where no underlying person has control of greater than 25% of the entity) the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person” — a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, a Reporting Financial Institution must determine whether such Controlling Persons are Reportable Jurisdiction Persons. This definition corresponds to the term “beneficial owner” of an entity, as described in Recommendation 10 (and the Interpretative Note) of the Financial Action Task Force Recommendations (as adopted in February 2012).

Controlling Persons of a Partnership — any natural person who exercises control through direct or indirect ownership of the capital or profits of the partnership, voting rights in the partnership, or who otherwise exercises control over the management of the partnership or similar arrangement.

Controlling Persons of a Trust — 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Entity” — a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Financial Account” — an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interests in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“Investment Entity” — includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange, exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

However, such activities or operations do not include rendering non-binding investment advice to a customer.

- (ii) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is a Depository Institution, a Custodial institution, a Specified Insurance Company or an Investment Entity described in (i) above.

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“Investment Entity managed by another Financial Institution” – An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such other Entity.

“Participating Jurisdiction” – A jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the Common Reporting Standard and required for automatic exchange of financial account information, and (ii) which is identified in a published list.

“Passive NFE” – any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

“Reportable Account” – an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is/are a Reportable Person(s).

“Reportable Jurisdiction” – A jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the Common Reporting Standard, and (ii) which is identified in a published list.

“Reportable Person” – an individual (or entity) that is a tax resident of a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE or an Investment Entity located in a Non-participating jurisdiction and is managed by another Financial Institution, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction.

“TIN” – means a Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.