

Self-certification regarding tax status for legal entities (Including trusts and foundations)

Self-certification tax residency

NOTE

The Irish Government has agreed and will agree to a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other jurisdictions (FATCA¹ agreement with the USA, AEOI² agreement with many countries worldwide with more countries to join). The requirement to collect certain information about each customer's tax arrangement is part of Irish legislation and as a life insurance company we are legally obliged to collect it. We are asking for your tax residency and tax ID numbers (where applicable) and will record this on our records, but will only disclose this information to the relevant tax authorities if and when we are required to under Irish law.

¹ FATCA: Foreign Account TAX Compliance Act

² AEOI: Automatic Exchange of Information

Self-certification

PART I

Policy number _____

Name _____

Date of incorporation _____

Country of Incorporation _____

Company address _____

Zip code and location _____

Country of domicile _____

Function (please tick as applicable):

Policyholder

Premium Payer

Payment Recipient

1. Where are you resident for TAX PURPOSES as legal entity?

Please list the country or countries in which the legal entity is resident for tax purposes, together with any Tax Reference number(s)/Tax Identification Number(s) ("TIN"), if available:

	Country of tax residency	Tax reference number or TIN	Reason why no TIN is available*
1			
2			

* possible reasons: a) country of tax residency does not issue TINs; b) obtaining a TIN is not mandatory in country of tax residency; c) other reasons (please specify)

If you have any questions on how to complete this form **we recommend that you speak to your tax or legal adviser.**

2. This document needs to be completed by each policyholder and each payment recipient (if different from the policyholder).

3. Please return this form together with all the required documents to Youplus Assurance AG, Irish Branch, 15 Harcourt Street, Dublin 2, Ireland.

The policyholder(s) and the payment recipient are aware that the Irish branch of Youplus Assurance AG is obligated to submit the personal data relevant for the FATCA-agreement between the USA and Ireland (e.g. name, address, TIN) and for any other intergovernmental agreements like AEOL to the competent authority in Ireland, which will forward these data to the tax authorities in the respective countries. In this respect and to this extent the Irish branch of Youplus Assurance AG is exempt from the insurance secrecy. The policyholder is obliged to inform Youplus Assurance AG about any changes concerning the tax status of the legal entity without delay.

The legal entity confirms that all information given in this form has been given completely and correctly in all

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conscience. The legal entity acknowledges that the intentional or negligent provision of incorrect information in this self-certification, the omission to inform the company about any changes in circumstances or the provision of any wrong information with regard to changes in circumstances is subject to legal penalty.

As authorized signatory of the legal entity I swear under penalties of perjury that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete.

Place

Date

Signature of authorized signatory(ies),
(handwritten signature required)

Please also complete part II and, if applicable, annex 1.

PART II

Policy number _____

Legal representative(s) _____

Part II A: FATCA

Note: The term US-person refers to legal entities, which are

- based in the USA / on U.S. territory; or
- subject to U.S.-law or the law of a country on U.S. territory.

Documents

Legal entities, which are a US-person, are kindly requested to enclose:

- Form W-9
- Certified form FinCEN report 114 (formerly FBAR) and form 8938 (statement of specified foreign financial assets) for the last tax year with regard to the policy
- CPA letter

Legal entities, which are not a US-person, are kindly requested to enclose:

- the appropriate form W-8 (W-8BEN-E, W-8IMY or W-8EXP)

FOR FATCA we kindly ask you to state the classification of the entity type and to enclose the appropriate W-8 (W-8BEN-E, W-8IMY, W-8EXP) or W-9 form and to complete annex 1, if applicable:

- Reporting Financial Institution, type³: _____
- Non-Reporting Foreign Financial Institution, type⁴: _____
- Participating Foreign Financial Institution
- Non-Participating Foreign Financial Institution
- Active Non-Financial Foreign Entity (Active NFFE), type⁵: _____
- Passive Non-Financial Foreign Entity (passive NFFE – please complete annex 1)
- Other (please specify): _____

GIIN (e.g. for IRS registered Foreign Financial Institutions, Sponsored Entities or Trustee Documented Trusts): _____

³ depository institution, investment entity, specified insurance company, custodial institution

⁴ e.g. trustee documented trust, sponsored investment entity, sponsored closely-held investment vehicles

⁵ active company (e.g. trading company, business enterprise), holding NFFE, exclusively non-profit legal entity, publicly listed entity, (or related entity of a publicly listed entity), start-up entity or entity in liquidation.

Part II B: AEOI:

For AEOI we kindly ask you also to state the classification of the legal entity and to complete annex 2, if applicable

- Reporting Financial Institution
- Non-Reporting Financial Institution
- Active Non-Financial Entity (Active NFE)
- Passive Non-Financial Foreign Entity (Passive NFFE – please complete annex 1)

Tax Identification Number/TIN⁶: _____

Place	Date	Signature of authorized signatory(ies), (handwritten signature required)

⁶ Tax Identification Number; the tax identification number may vary according to country, please see https://ec.europa.eu/taxation_customs/tin/tinByCountry.html



Annex 1 for passive NFFE

Please state the data of all controlling persons. For corporations like stock companies, limited companies or establishments organized similar to a company limited by shares these are the persons, who directly or indirectly control the entity by 25% or more or otherwise control the entity. If there are no such persons, all members of the institution (e.g. BoD) and all members of the management have to be listed.

For foundations, trusts and legal entities similar to foundations this are persons like the settlor, members of the foundation council, protectors, beneficiaries or members of a class of beneficiaries or any other persons, who exercise effective control over the entity.

Please complete a separate annex 1 for each controlling person.

Controlling Person 1	
Role	For corporations: <input type="checkbox"/> Shareholder/ partner <input type="checkbox"/> Owner of founder's rights <input type="checkbox"/> Person with other kind of control <input type="checkbox"/> Member of BoD or management <input type="checkbox"/> Other: _____ For foundations/trusts: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee, member of the foundation board, member of the institution <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary, member of a class of beneficiaries <input type="checkbox"/> Person with final effective control <input type="checkbox"/> Other: _____
Name	
Address	
Date of birth	
Place of birth	
Nationality	
Main jurisdiction for tax purposes	
Tax identification no. (TIN)	

In case of a US-person as controlling person please enclose a W-9 form for that person.

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Under penalties of perjury I swear that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete.

Place

Date

Signature of authorized signatory(ies),
(handwritten signature required)