



Boutique Collective Investments (RF) (Pty) Ltd administers the BCI unit trusts. It is authorised to do so as a Manager, in terms of the Collective Investment Schemes Control Act. In this document it will be referred to as "BCI".

**IMPORTANT INFORMATION**

1. Please note that this form must be completed if you are investing on behalf of an entity (i.e. a juristic person, not an individual)
2. Tax regulations require us to collect information about each investor's tax residency. Tax regulations refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information.
3. Please complete all relevant sections of this Annexure and email it to [instructions@bci-transact.co.za](mailto:instructions@bci-transact.co.za) or fax to (0)86 502 5319.
4. Please ensure that you read the **Terms and Conditions**.

**SECTION 1: ENTITY DETAILS**

BCI Investor Number	
Registered name of legal entity	
Registration Number	

**SECTION 2: TAX RESIDENCY**

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

2.1 Country in which organisation is resident for tax purposes	
2.2 Tax Identification Number of your organisation*	

\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

- TIN not issued by jurisdiction
- TIN not required under domestic law; or
- Not required to register for tax; or
- Other

Reason for no tax identification number

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**SECTION 3: FATCA CLASSIFICATION**

1. Please select the appropriate classification (only one) for FATCA purposes from the list below, with reference to the tax residency stated above:

If your organisation is a Financial Institution<sup>2</sup>, please specify which type:

- South African Financial Institution<sup>7</sup> or a Partner Jurisdiction Financial Institution<sup>7</sup> Please provide GIIN No:
- Participating Foreign Financial Institution<sup>4</sup> Please provide GIIN No:
- Non-Participating Foreign Financial Institution<sup>3</sup>
- Financial Institution resident in the USA or in a US Territory<sup>5</sup> (Please complete point 2 below for US Tax Residents)
- Exempt Beneficial Owner<sup>6</sup>
- Deemed Compliant Foreign Financial Institution<sup>8</sup> (besides those listed above)

If your organisation is not a Financial Institution<sup>2</sup>, please specify the entity's FATCA status below:

- Active Non-Financial Foreign Entity<sup>9</sup>
- Passive Non-Financial Foreign Entity<sup>10</sup> (If you tick this box, you must also complete Section 5 for each of your Controlling Persons)

2. Complete this only if your organisation is a US Tax Resident

Specified US Person<sup>1</sup> Yes  No

**SECTION 4: COMMON REPORTING STANDARD (CRS) CLASSIFICATION**

Please tick only one box in this section with reference to the tax residency stated in 2.1 above

- Entity which is regularly traded on an established securities market or affiliated thereto, a Governmental Entity or an International Organisation
- Financial Institution<sup>11</sup> (this includes Non-Reporting Financial Institutions<sup>16</sup> such as a pension scheme, government entity, international organisation and other entities listed in Explanatory Note 16).
- A non-participating professionally managed Investment Entity. (If you tick this box, you must also complete Section 5 for each of your Controlling Persons)
- Active Non-Financial Entity<sup>13</sup>
- Passive Non-Financial Entity<sup>12</sup> (If you tick this box, you must also complete Section 5 for each of your Controlling Persons)

## SECTION 5: SELF-CERTIFICATION FOR CONTROLLING PERSONS

Complete this only if you have ticked the relevant box in section 3 or section 4:

(Section 3: Passive Non-Financial Foreign Entity<sup>10</sup> or Section 4: Passive Non-Financial Entity<sup>12</sup> or Section 4: A professionally managed Investment Entity<sup>14</sup> outside of a CRS Participating Jurisdiction<sup>15</sup>)

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, the trustees, the protector (if any), the beneficiaries, and any other natural person 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" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

First Name & Surname / Registered Name and Physical Address & Postal Address	County of Birth /Incorporation and Date of Birth / Registration	Identification number / Registration number / Social Security number	Tax Identification number*	Country(ies) of Tax Residence
1.				
Physical Address:				
Postal Address:				

\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

TIN not issued by jurisdiction       TIN not required under domestic law       Not required to register for tax

2.				
Physical Address:				
Postal Address:				

\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

TIN not issued by jurisdiction       TIN not required under domestic law       Not required to register for tax

3.				
Physical Address:				
Postal Address:				

\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

TIN not issued by jurisdiction       TIN not required under domestic law       Not required to register for tax

4.				
Physical Address:				
Postal Address:				

\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

TIN not issued by jurisdiction       TIN not required under domestic law       Not required to register for tax

First Name & Surname / Registered Name and Physical Address & Postal Address	County of Birth /Incorporation and Date of Birth / Registration	Identification number / Registration number / Social Security number	Tax Identification number*	Country(ies) of Tax Residence
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5.				
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Physical Address:

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Postal Address:

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\*If you are unable to provide a Tax Identification Number, please tick one of the following reasons below:

TIN not issued by jurisdiction
  TIN not required under domestic law
  Not required to register for tax

## SECTION 5: DECLARATION

- + I confirm that all information provided in this form and all other documents signed by me in connection with this application, whether in my handwriting or not, are true and correct.
- + Where this form is signed in a representative capacity I confirm that I have the necessary authority to do so.
- + I confirm that BCI may accept instructions from any authorised third-party who has been authorised by me in writing.
- + I have read, understood and agree to the latest **Terms and Conditions** on the BCI website [www.bcis.co.za](http://www.bcis.co.za).
- + Where signed in the capacity as legal guardian, I explicitly consent to the use of the minor's personal details contained herein.

### PRIVACY STATEMENT

Boutique Collective Investments (RF)(Pty) Ltd ("BCI") takes your privacy and the protection of your personal information seriously, and we will only use your personal information in accordance with Applicable Laws and the BCI Privacy Policy. It is important to us that you understand how we obtain, process, store, and share your information. By submitting any personal information to BCI you provide consent to the processing and sharing where applicable of your personal information and/or that of your children or children that you have legal guardianship over (if applicable) as set out in the Privacy Policy. Please do not submit any personal information to BCI if you do not agree to any of the provisions of the Privacy Policy. If you do not consent to the provisions of the Privacy Policy, or parts thereof, BCI may not be able to provide its products and/or services to you. To access the BCI Privacy Policy please click on the [link](#) or on the BCI website [www.bcis.co.za](http://www.bcis.co.za).

### Authorised Signatory

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D	D	M	M	Y	Y	Y	Y			
Full Name, surname and position	Signature	Date signed								

## CONTACT DETAILS

### + Physical Address

Catnia Building  
Bella Rosa Village  
Bella Rosa Street  
Bellville  
7530

### Contact us

Tel: +27 (0)21 007 1500/1/2 or +27 (0)21 914 1880 | Fax: +27 (0)86 502 5319  
Email: [clientservices@bcis.co.za](mailto:clientservices@bcis.co.za) | Visit our website: [www.bcis.co.za](http://www.bcis.co.za)

Should you have any complaints, please send an email to [complaints@bcis.co.za](mailto:complaints@bcis.co.za)

 AN ORDINARY MEMBER OF THE ASSOCIATION FOR SAVINGS & INVESTMENT SA

### + Custodian / Trustee

The Standard Bank of South Africa Limited  
Tel: +27 (0)21 441 4100

<sup>1</sup>**Specified U.S. Person means a U.S. Person, other than:**

(i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

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 (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 subparagraph 1(ee) shall be interpreted in accordance with the U.S. Internal Revenue Code.

<sup>2</sup>**Financial Institution**

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

<sup>3</sup>**Non-Participating Financial Institution**

The term Non Participating Financial Institution means a financial institution that is located in a jurisdiction that does not have an intergovernmental agreement with the US (IRS)

<sup>4</sup>**Participating Foreign Financial Institution**

The term Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement. including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. For purposes of this definition, the term FFI Agreement means an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the U.S. Internal Revenue Code. In addition, for purposes of this definition, the term Model 2 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such non-U.S. government or agency thereof and the IRS.

<sup>5</sup>**US Territory**

The term "U.S. Territory" means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the U.S. Virgin Islands.

<sup>6</sup>**Exempt beneficial owner**

These include Governmental Organisations, International Organisations or Central banks and South African Retirement Funds. Please find the complete definition of exempt beneficial owners in Annex II of the Inter-Governmental Agreement between the US and South Africa.

<sup>7</sup>**South African Financial Institution or Partner Jurisdiction Financial Institution**

a) The term “South African Financial Institution” means (i) any Financial Institution resident in South Africa, but excluding any branch of such Financial Institution that is located outside South Africa, and (ii) any branch of a Financial Institution not resident in South Africa, if such branch is located in South Africa.

b) The term “Partner Jurisdiction Financial Institution” means (i) any Financial Institution established in a Partner Jurisdiction, but excluding any branch of such Financial Institution that is located outside the Partner Jurisdiction, and (ii) any branch of a Financial Institution not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.

<sup>8</sup>**Deemed Compliant FFI**

Entities classified as such in Annex II of the South Africa IGA, which includes Non-profit Organisations and Financial Institutions with a Local Client Base.

<sup>9</sup>**Active Non-Financial Foreign Entity**

An “Active NFFE” means any NFFE that meets any of the following criteria:

- a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;

- e) Substantially all of the activities of the NFFE 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 NFFE shall not qualify for this status if the NFFE 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;
- f) The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) The NFFE 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;
- i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- j) The NFFE meets all of the following requirements:
  - i. 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. It is exempt from income tax in its jurisdiction of residence;
  - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE 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 NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
  - v. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

#### <sup>10</sup>Passive Non-Financial Foreign Entity

A "Passive NFFE" means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

#### Classifications under CRS

##### <sup>11</sup>Financial Institutions

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or Specified Insurance Company.

##### <sup>12</sup>Passive Non-Financial Entity (PNFE)

A "Passive NFE" means any NFE that is not (i) an Active NFE, or (ii) an Investment Entity that is not a Participating Jurisdiction Financial Institution

##### <sup>13</sup>Active Non-Financial Entity

An "Active NFE" means any NFE that meets any of the following criteria:

- a) Less than 50 percent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent 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;
- b) 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;
- c) The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) 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 NFE does not qualify for this status if the NFE 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;
- e) 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 organization of the NFE;
- f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) 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;
- h) The NFE meets all of the following requirements:
  - i. 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. It is exempt from income tax in its jurisdiction of residence;
  - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. 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 NFFE has purchased; and
  - v. 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 organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

#### <sup>14</sup>Investment Entity

The term "Investment Entity" means any Entity:

- a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - i. 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;
  - ii. individual and collective portfolio management; or
  - iii. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity.

#### <sup>15</sup>Participating Jurisdiction

The term "Participating Jurisdiction" means a jurisdiction which has an agreement in place pursuant to which it will provide the information in accordance with the OECD Common Reporting Standard.

#### <sup>16</sup>Non-Reporting Financial Institution

The term "Non-Reporting Financial Institution" means any Financial Institution that is:

- a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in
- b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International
- c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- d) an Exempt Collective Investment Vehicle; or
- e) a trust established under the laws of a Reportable Jurisdiction to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

**If you are in any doubt concerning the completion of the Entity Self-Certification form or the Controlling Person Self-Certification form, please contact your tax advisor.**

### CONTACT DETAILS

#### + Physical Address

Catnia Building  
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Bellville  
7530

#### Contact us

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Email: [clientservices@bcis.co.za](mailto:clientservices@bcis.co.za) | Visit our website: [www.bcis.co.za](http://www.bcis.co.za)

*Should you have any complaints, please send an email to [complaints@bcis.co.za](mailto:complaints@bcis.co.za)*

**ASISV**

AN ORDINARY MEMBER OF THE ASSOCIATION FOR SAVINGS & INVESTMENT SA

#### + Custodian / Trustee

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