

# CRS AND FATCA CERTIFICATION FORM – ENTITIES

- Use this form to declare whether or not the entity who is investing with PSG is responsible for tax outside of South Africa.
- If the entity has tax responsibilities in another country, PSG is required to provide information to the South African Revenue Service which they may share with the relevant foreign tax authority in terms of the Foreign Account Tax Compliance Act (FATCA) and the Organisation for Economic Cooperation and Development's (OECD) Common Reporting Standard (CRS).
- Send the completed form to [instructions@psg.co.za](mailto:instructions@psg.co.za).
- If you need assistance, please contact your financial adviser or one of our consultants on 0860 774 774 or [clientservice@psg.co.za](mailto:clientservice@psg.co.za).

We cannot help you complete this form because it may be seen as providing tax advice, which we are not allowed to do. If you need help completing this form, we recommend that you get independent tax advice from a tax professional.

Many of the terms used in this form have specific technical meanings. If a word or phrase is in **bold**, you should look it up in the PSG Wealth CRS and FATCA Self-Certification Form Glossary available at [www.psg.co.za/files/wealth/forms/PSG-Wealth-CRS-and-FATCA-Self-Certification-Form-Glossary.pdf](http://www.psg.co.za/files/wealth/forms/PSG-Wealth-CRS-and-FATCA-Self-Certification-Form-Glossary.pdf)

## ENTITY DETAILS

Entity name

Entity registration number

Investment number

Country of **incorporation or organisation**

## COUNTRY OF RESIDENCE FOR TAX PURPOSES

Is the **entity** a registered taxpayer in South Africa?  Yes  No

South African income tax number

Is the **entity** incorporated, organised or does it have a **place of effective management** outside of South Africa?  Yes  No

Does the **entity** have tax obligations, tax liabilities or tax residencies outside of South Africa?  Yes  No

Do any of the **controlling persons** of the entity:

- have tax obligations, tax liabilities or tax residencies outside of South Africa?  Yes  No
- hold citizenships or nationalities outside of South Africa or qualify as a **US person** or **US national**?  Yes  No

If the answer to all of these questions is 'No' you do not need to complete the rest of the form. You can just sign and submit the form.

If the answer to any of the above questions is 'Yes', please indicate all countries in which the entity is tax resident or has tax responsibilities, or both.

	Country(ies) of Tax Residency	Tax Identification Number (If you do not have a <b>TIN</b> , please provide reason)
1.		
2.		
3.		

## UNITED STATES TAX RESIDENCY

Is the **entity** incorporated in or organised in the **US**?  Yes  No

Does the **entity** have any tax obligations in the **US**?  Yes  No

Is the entity a trust over which the **US** would have jurisdiction, or a trust where one or more **US person(s)** would have the authority to control the decisions of the trust?  Yes  No

If you answered 'Yes' to any of these questions, please complete an IRS W-9 form at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf)

## FINANCIAL INSTITUTIONS

Is the entity an **investment entity** that is resident in a CRS **participating jurisdiction**?  Yes  No

Is the entity an **investment entity** that is not resident in a CRS **participating jurisdiction** and is managed by another **financial institution**?  Yes  No

If you answered 'Yes' to this question, you must also complete the 'Controlling Person Identification' section.

If you answered 'Yes' to this question, you must also complete the 'Controlling Person Identification' section.

Is the **entity** a **depository institution, custodial institution** or **specified insurance company**?  Yes  No

If you answered 'No' to all of these questions, you may proceed to the next section of this form.

If you answered 'Yes' to any of these questions, you only need to complete the rest of this section and sign and submit the form.

What is your **Global Intermediary Identification Number (GIIN)**?

If the GIIN belongs to a sponsoring entity, provide the name of the sponsoring entity

If the entity meets the definition of a **Non-Participating Foreign Financial Institution**, please complete the W-8BEN-E form at [www.irs.gov/pub/irs-pdf/fw8bene.pdf](http://www.irs.gov/pub/irs-pdf/fw8bene.pdf)

## NON-FINANCIAL ENTITIES

Does the entity qualify as:

- an **active non-financial entity**?  Yes  No
- a **passive non-financial entity**?  Yes  No

If the entity is a **passive non-financial entity**, complete the 'Controlling Person Identification' section.

Examples of **Active non-financial entities** are:

- A governmental entity
- A central bank
- A registered non-profit organisation
- An **international organisation** (i.e. United Nations, World Health Organisation)
- An **entity** whose shares are regularly traded on an established stock exchange or an entity that is related to another entity whose shares are regularly on an exchange
- An **entity** for which less than 50% of the gross income is passive income and less than 50% of the assets held for the production of passive income
- Other **active non-financial entities** as explained in the PSG Wealth CRS and FATCA Self-Certification Form Glossary

## CONTROLLING PERSON IDENTIFICATION

All managed **investment entities** outside of a CRS **participating jurisdiction** and **passive non-financial entities** must provide the details of all **controlling persons**.

In addition, each **controlling person** must submit a PSG Wealth CRS and FATCA - Individual Self-certification Form at [www.psg.co.za/files/wealth/forms/PSG-Wealth-CRS-and-FATCA-Individual-Self-Certification-Form.pdf](http://www.psg.co.za/files/wealth/forms/PSG-Wealth-CRS-and-FATCA-Individual-Self-Certification-Form.pdf)

First name(s)	Surname	Identification number


## SIGNATURES

By signing this form, I confirm that:

- I am authorised to sign this document on behalf of the entity.
- I have given PSG accurate information.
- I will inform PSG immediately if there is any change in circumstances which affect the entity's tax status or tax obligations, or which may change the information provided in this form. I will also provide PSG with an updated self-certification form within 90 days of the change in circumstances.
- The information provided in this form and any other information regarding the investor and any **reportable account** may be provided to the SARS and exchanged with tax authorities of other country(ies) or jurisdiction(s) in which the investor may be tax resident in accordance with intergovernmental agreements to exchange financial account information.

Signature of  
authorised signatory

Date

Name

Surname

Designation

## CONTACT DETAILS

**Physical Address:** 1st Floor, Roland Garros, The Campus, 57 Sloane Street, Bryanston, 2191

**Postal Address:** PO Box 61295, Marshalltown, 2107

**Sharecall:** 0860 774 774

**Email:** [clientservice@psg.co.za](mailto:clientservice@psg.co.za)

**Website:** [www.psg.co.za](http://www.psg.co.za)