

FATCA & CRS Self-Certification

Entity

To comply with regulations based on the OECD Common Reporting Standards (“CRS”) and the US legislation known as the Foreign Accounts Tax Compliance Act (“FATCA”), Financial Institutions (“FIs”) such as Morgan Stanley are required to collect and report certain information about an Account Holder’s tax residency status to tax authorities. For this purpose, you are required to state the residency for tax purposes of the person or persons identified as holder(s) of an Account. On this form these persons are cumulatively referred to as the “Account Holder(s)”.

Morgan Stanley may be legally obliged to share this information with relevant tax authorities, who may exchange this information with tax authorities of other jurisdictions. You acknowledge that if you do not provide the requested information to Morgan Stanley, then Morgan Stanley may be unable to provide certain services to you.

Morgan Stanley is able to, on your behalf, share information collected from you with other FIs who invest, administer or otherwise manage any Financial Assets acquired by you through your Morgan Stanley Account(s). If you choose not to share your information with other FIs via Morgan Stanley, those FIs may need to separately collect information from you or otherwise may not be able to provide services to you.

Terms referenced in this form have the same meaning as applicable under the relevant IGA, US FATCA Regulations, CRS Regulations and/or Local Guidance Notes. If any of the information below regarding your tax residence or FATCA classification changes in the future, please ensure you advise us of these changes within 30 days. If you have any questions about how to complete this form, please contact your tax advisor as Morgan Stanley does not provide tax advice.

Section 1 – Account Holder Identification

ACCOUNT HOLDER NAME

ACCOUNT NUMBER (IF KNOWN)

COUNTRY OF INCORPORATION/ORGANISATION

Registered Address

NUMBER AND STREET

CITY/TOWN

STATE

POSTCODE

COUNTRY

Postal Address (if different)

NUMBER AND STREET

CITY/TOWN

STATE

POSTCODE

COUNTRY

Section 2 – U.S. Persons

a. The entity is a U.S. entity (a corporation incorporated in the U.S., or a trust or partnership that is organised in the U.S. or established under the laws of the U.S., or the entity is a U.S. taxpayer) and *(please complete either option i or ii then proceed to Section 4)*.

i. The entity is a **specified U.S. Person**¹ with a U.S. Taxpayer Identification Number (TIN)² of _____

ii. The entity is not a **specified U.S. Person**¹ and its exemption status is _____

b. The entity is not a U.S. entity *(please complete section 3)*.

Section 3 – Non-U.S. Persons

Please indicate the entity's place of tax residence (if resident in more than one country please detail all countries and associated tax identification numbers).

Country(ies) of tax residency	Tax identification number ²
_____	_____
_____	_____
_____	_____

Entity Classification

Please select a, b, c or d (one option only) and complete as appropriate, then proceed to section 4

- a. The entity is a **Superannuation Entity** as defined in the *Superannuation Industry (Supervision) Act 1993* and on this basis is a Nonreporting Australian Financial Institution as defined in Annex II of the Australian IGA or a Reporting Financial Institution under CRS.
- b. The entity is a **Nonfinancial Entity**¹, and the entity (please select i or ii -one option only- and complete as appropriate):
- i. Is an **Active Nonfinancial Entity**, being an entity that (please select 1, 2, or 3 -one option only- and complete as appropriate):
1. During the preceding calendar year:
 - derived less than 50% of its gross income from passive³ sources **and**
 - less than 50% of the assets held were assets that produce or are held for the production of passive³ income; or
 2. Is a not-for-profit entity exempt from Australian income tax under Division 50 of the *Income Tax Assessment Act 1997*;
 3. Other, please indicate classification _____
- ii. Is a **Passive**³ **Nonfinancial Entity** (Complete Controlling Persons attachment):
- c. The entity is a **Registered or Reporting Financial Institution**⁴ and the entity is (please select i, ii, iii or iv - one option only- and provide GIIN or TIN below):
- i. a Reporting Australian Financial Institution;
 - ii. a FATCA Partner Jurisdiction Financial Institution;
 - iii. a Participating Foreign Financial Institution; or
 - iv. a Registered Deemed Compliant Financial Institution;

and the entity's Global Intermediary Identification Number (**GIIN**) is: | | | | | | | | | | | | | | | | | | | | | |

or TIN is: _____

¹ A Nonfinancial Entity is an entity that is not a Financial Institution. A Financial Institution generally includes depository institutions, custodians, certain insurance companies and investment entities. The definition of an Investment Entity for these purposes is broad and includes a business that conducts (or is managed by an entity that conducts) money market trading, portfolio management, or investing, administering or managing funds or money on behalf of a customer. Examples include responsible entities for managed funds and professional fund managers. This definition generally excludes small passive investment vehicles, such as family trusts and other personal investment companies that are not managed by professional trustees or fund managers. Clients that are unsure as to their status as a financial institution should consult with their tax advisor.

² A tax identification number (TIN) or functional equivalent is a unique combination of letters and/or numbers assigned to an entity or individual by a government, or its tax authority, which is used to identify the account holder for the purposes of administering taxes. If you have applied for a TIN but have not received it, please provide an updated certificate within 90 days of account opening.

³ Passive income generally consists of dividends (including substitute dividends); interest; income equivalent to interest (including substitute interest); rents and royalties other than those derived in the active conduct of a trade or business conducted at least in part by the Nonfinancial Entity's employees; annuities; gains from the sale or exchange of property that give rise to the above types of passive income; gains from transactions in any commodities (with certain exceptions); certain foreign currency transaction gains; net income from notional principal contracts (e.g. swaps); amounts received under cash value insurance contracts; and amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.

⁴ A Financial Institution generally includes depository institutions, custodians, certain insurance companies and investment entities. The definition of an Investment Entity for these purposes is broad and includes a business that conducts (or is managed by an entity that conducts) money market trading, portfolio management, or investing, administering or managing funds or money on behalf of a customer. Examples include responsible entities for managed funds and professional fund managers. This definition generally excludes small passive investment vehicles, such as family trusts and other personal investment companies that are not managed by professional trustees or fund managers. Clients that are unsure as to their status as a financial institution should consult with their tax advisor.

d. The entity does not satisfy a, b or c, because the entity:

- Has applied for a GIIN or TIN, but has not yet received it. Please provide updated certification within 90 days of account opening
- Is a Nonreporting Australian Financial Institution or a Non-Reporting Financial Institution that is covered by Section I of Annex II of the Australian Intergovernmental Agreement (other than a Sponsored Financial Institution or Trustee Documented Trust), being:
 - A Government entity, International organisation, or Central Bank; or
 - Other, please indicate classification _____
- Is a Sponsored Financial Institution that has not yet obtained GIIN and the Sponsors name and GIIN are:
Name _____
GIIN | | | | | | | | | | | | | | | |
- Is a Trustee Documented Trust and the Trustee's name and GIIN or TIN are:
Name _____
GIIN | | | | | | | | | | | | | | | | or TIN: _____
- Is a Certified Deemed Compliant or Nonreporting Foreign Financial Institution (including a Foreign Financial Institution covered under Annex II of an IGA, other than the Australian IGA).
Indicate exemption: _____
- Is an Exempt Beneficial Owner.
Indicate exemption: _____
- Is an Excepted Foreign Financial Institution.
Indicate exemption: _____
- Is a Nonparticipating Foreign Financial Institution.

Section 4 – Declaration

I/We declare (as an authorised signatory of the Entity) that:

- The information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.
- I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete.
- Where legally obliged to do so, I/We hereby consent to Morgan Stanley sharing this information with the relevant tax information authorities and I/we acknowledge they may exchange this information with other relevant tax authorities of other jurisdictions.
- I/We acknowledge and agree Morgan Stanley may disclose and transfer information contained in this form in accordance with the Morgan Stanley Privacy Policy to its affiliates, representatives, agents and third party vendors for the purposes of automatic exchange of information relating to my/our Account(s).
- I/We authorise and consent to Morgan Stanley sharing this information with other relevant Financial Institutions who require this information in respect of any investments I/we acquire through my/our Morgan Stanley Account(s).

<input type="text"/>	<input type="text"/>
AUTHORISED SIGNATURE	AUTHORISED SIGNATURE
<input type="text"/>	<input type="text"/>
NAME (PLEASE PRINT)	NAME (PLEASE PRINT)
<input type="text"/>	<input type="text"/>
POSITION/TITLE	POSITION/TITLE
<input type="text"/>	<input type="text"/>
DATE	DATE

Controlling Persons

Attachment

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:
 a) for FATCA purposes a Passive NFFE, or
 b) for CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non-CRS jurisdiction.

Controlling Persons - The natural persons who exercise control over an Entity. In the case of a trust, such term 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, 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" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations (See FATF Recommendation 10 – Customer Due Diligence).

This attachment is considered an integral part of the self-certification to which it is associated.
 If there is a change in Controlling Persons, please submit an updated attachment within 30 days.

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	TIN Unavailable Explanation(s) – If TIN is not provided above, please provide an explanation.		Controlling Person Type Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

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	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	TIN Unavailable Explanation(s) – If any TIN is not provided above, please provide an explanation.		Controlling Person Type Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	TIN Unavailable Explanation(s) – If any TIN is not provided above, please provide an explanation.		Controlling Person Type Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	TIN Unavailable Explanation(s) – If any TIN is not provided above, please provide an explanation.		Controlling Person Type Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

*If Account Holder has additional Controlling Persons, provide multiple Controlling Persons attachments.