**ADGM ENTITY** **SELF-CERTIFICATION FORM**

**Introduction**

The United Arab Emirates (“UAE”) Ministry of Finance (“MOF”) is responsible for ensuring UAE institutions are compliant with the information exchange regimes under the Foreign Account Tax Compliance Act (“FATCA”) and the Common Reporting Standard[[1]](#footnote-1) (“CRS”).

The UAE signed the Convention on Mutual Administrative Assistance in Tax Matters (“MAC”), the Declaration of Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (“MCAA”) and the Unilateral Declaration in April 2017. The MAC and MCAA implemented the CRS of the OECD in the UAE. The MAC was ratified by Federal Law No. 54 of 2018 and the MCAA by Federal Law No. 48 of 2018.

The UAE and the United States signed a Model 1 Intergovernmental Agreement on June 17, 2015 (“IGA”), to improve international tax compliance through domestic reporting and to implement FATCA.

# Purpose of this form

The FATCA and CRS regimes require the UAE to ensure that in-scope entities effectively implement their respective requirements.The MoF requires that regulatory authorities direct relevant entities to determine and provide their FATCA and CRS classification status. Accordingly, we require you to complete this form and provide it to us.

The information contained within this form and other relevant information may be reported to the MoF, who may exchange this information with international authorities, governments and relevant third parties. We request you to complete all applicable parts of this form, sign it under **PART 4** and then return it to Financial Crime and Cybercrime Prevention Department (“FCCPD”) at [crssc@adgm.com](mailto:crssc@adgm.com).

For definitions of terminology used in this form, please refer to the Glossary on our website under the FAQ section: <https://www.adgm.com/operating-in-adgm/financial-and-cyber-crime-prevention/international-tax-reporting>.

This form will remain valid until:

1. there is a change in circumstances that affects the Entity’s classification as set out in this form; or
2. any information provided in this form is no longer correct.

In those circumstances, you must inform us within 30 calendar days by way of an email to [fatca.crs@adgm.com](mailto:fatca.crs@adgm.com)

This form does not constitute and is no substitute for tax advice.

Please complete this form in BLOCK CAPITAL LETTERS. All sections are to be completed unless otherwise stated.

# PART 1 – IDENTIFICATION OF ENTITY

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| Full Legal Entity Name  (“Entity”) | Click or tap here to enter text. |
| Date of  Incorporation | Click or tap here to enter text. |
| Country of  Incorporation | Click or tap here to enter text. |
| Registration  Date with  ADGM | Click or tap here to enter text. |
| Registration  or License number | Click or tap here to enter text. |
| Contact Name | Click or tap here to enter text. |
| Email | Click or tap here to enter text. |
| Telephone Details | Click or tap here to enter text. |
| Business Address | Click or tap here to enter text. |

# PART 2 - FOREIGN ACCOUNT TAX COMPLIANCE ACT (“FATCA”)

Please indicate the Entity’s categorisation under FATCA by ticking the boxes below. Please provide additional information where indicated. For assistance in completing this section, refer to the requirements of the IGA[[2]](#footnote-2) and FATCA Guidance Notes[[3]](#footnote-3) published by the UAE’s MOF on its website <https://mof.gov.ae/fatca-and-crs/> from time to time, and the ADGM FATCA Regulations published on our website <https://www.adgm.com/operating-in-adgm/financial-and-cyber-crime-prevention/international-tax-reporting>.

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| **Part A** | | |
| **#** | **Question** | **Tick for ‘Yes’** |
| Does the Entity fall within one or more of the below definitions: | | |
| 1 | A **Custodial Institution?** |  |
| 2 | A **Depository Institution?** |  |
| 3 | A **Specified Insurance Company?** |  |
| 4 | An **Investment Entity?** |  |
| **If you have ticked ‘Yes’** as a response to any of Questions **1-4**, **you have classified the Entity as a Financial Institution** for the purposes of FATCA. **You must consider if Part B applies to the Entity.**  **If you did not tick ‘Yes’ in response to any of Question 1-4 above, move to Part C.** | | |
| **Part B** | | |
| Does the Entity meet the definition of a **Non-Reporting United Arab Emirates Financial Institution (“NRFI”)**?  **If NOT then please proceed to Part D.** | |  |
| If you ticked **‘Yes’ for Part B, you must select** which category of **NRFI** the Entity falls within from the list ‘a’ - ‘f’ below. **Select ONE option only**. *Please refer to the Glossary or IGA for definitions of the below categories.* | | |
| a. | Exempt Beneficial Owner (non-Fund), such as: Governmental Entity;  International Organisation; Central Bank. |  |
| b. | Exempt Beneficial Owner that qualifies as a Fund, such as: Broad Participation Retirement Fund; Narrow Participation Retirement Fund; Pension Fund of an Exempt Beneficial Owner; Investment Entity wholly owned by Exempt Beneficial Owner(s). |  |
| c. | Investment Entity that qualifies as a Deemed-Compliant FFI and is a: Investment Advisor; Investment Manager; Collective Investment Vehicle. |  |
| d. | Investment Entity that qualifies as Deemed-Compliant FFI and is a: Trustee Documented Trust; Sponsored Investment Entity; Controlled Foreign Corporation; Sponsored Closely Held Investment Vehicle. |  |
| e. | Registered Deemed Compliant FFI. |  |
| f. | Other Forms of FFIs that may qualify as a NRFI. **Please specify**:  Click or tap here to enter text. |  |
| **If you have ticked ‘Yes’** to **Part 2B** **AND** selected one of the categories in (a) – (f) as applicable to the Entity, you have classified the Entity as a **Non-Reporting United Arab Emirates Financial Institution** for the purposes of FATCA. **Please move to Part D.** | | |
| **Part C** | | |
| **Only complete Part C if you did not tick ‘Yes’ in Part A or B.**  If the Entity **did not** fall within the categories set out in Part A or B, it is likely an Non Financial Foreign Entity “NFFE” for the purposes of FATCA. Please **select ONE** of the below categories to indicate whether the Entity is an **Active NFFE** or a **Passive NFFE.** Then move to **PART 3** to complete the CRS Section. | | |
| a. | **Active NFFE** - Less than 50 % of its gross income for the preceding year is passive and less than 50 % of its assets during the preceding year are assets that produce passive income. |  |
| b. | **Active NFFE** – The stock of the NFFE (or a Related Entity) is regularly traded on an established securities market.  The name of the securities market is: Click or tap here to enter text. |  |
| c. | **Active NFFE** –The NFFE is organised in a U.S. Territory, and all owners are bona fide residents of that U.S. Territory. |  |
| d. | **Active NFFE** – The NFFE is a non-US government organization (at national, state, or local level), a public body performing governmental tasks, a government of a US territory, an international organization, a central bank, or an entity wholly owned by any of them. |  |
| e. | **Active NFFE -** Substantially all the activities of the NFFE consist of holding shares in, or providing financing services to, subsidiaries engaged in trade or businesses, other than the business of a Financial Institution. |  |
| f. | **Active NFFE** – 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. Date of Incorporation DD/MM/YYYY:  Click or tap here to enter text. |  |
| g. | **Active NFFE** - The NFFE was not a Financial Institution in the past 5 years and is in the process of liquidating its assets, or reorganizing its business, with the intent of continuing/recommencing operations in a business other than that of a Financial Institution. |  |
| h. | **Active NFFE -** The NFFE primarily engages in financing or hedging transactions with certain Related Entities that are not Financial Institutions and does not provide such services to entities that are not Related Entities. |  |
| i. | **Active NFFE -** The NFFE is an "excepted" NFFE under the US Treasury Regulations. |  |
| j. | **Active NFFE** - The NFFE meets all of the requirements in UAE IGA[[4]](#footnote-4) Annexure I (VI)(B)(4j)(i-v). |  |
| k. | **Passive NFFE** – Is an NFFE that is NOT an ACTIVE NFFE. |  |
| l. | **Passive NFFE** – is an NFFE that is NOT a withholding foreign partnership" or a "withholding foreign trust" under the US Treasury Regulations. |  |

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| **Part D[[5]](#footnote-5)** | |
| **Provide the entities Global Intermediary Identification Number (“GIIN”):**  Click or tap here to enter text. | **Date of registration with the U.S. IRS: (DD/MM/YYYY)**  Click or tap here to enter text. |
| **If your entity does not have a GIIN nr please provide an explanation\*[[6]](#footnote-6)**  Click or tap here to enter text. | |

# PART 3 - COMMON REPORTING STANDARD (“CRS”)

Please indicate the Entity’s categorisation under CRS by ticking the boxes below. Please provide additional information where indicated. For assistance in completing this section, refer to the ADGM CRS Regulations[[7]](#footnote-7) and UAE CRS Guidance Notes[[8]](#footnote-8) published by the UAE’s MOF on its website from time to time - [MOF FATCA and CRS](https://mof.gov.ae/fatca-and-crs/). You may also refer to the ADGM website <https://www.adgm.com/operating-in-adgm/financial-and-cyber-crime-prevention/international-tax-reporting>. You can also find the Glossary of defined terms used in this form on the website.

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| **Part A** | | | |
| **#** | | **Questions** | **Tick for ‘Yes’** |
| Does the Entity fall within one or more of the below definitions: | | | |
| 1 | A **Custodial Institution**? | |  |
| 2 | A **Depository Institution**? | |  |
| 3 | A **Specified Insurance Company**? | |  |
| 4 | An **Investment Entity pursuant to Section VIII A (6)(a)[[9]](#footnote-9)**? | |  |
| 5 | An **Investment Entity pursuant to Section VIII A (6)(b)[[10]](#footnote-10) or** | |  |
| **If you have ticked ‘Yes’** as a response to any of Questions 1-5 above, you have classified the Entity as a **Financial Institution** for the purposes of CRS. **You must consider if Part B below applies to the Entity.**  **If you did not tick ‘Yes’ in response to any of Questions 1-5 above, move to Part C.** | | | |
| **Part B** | | | |
| Does the Entity meet the definition of a **Non-Reporting Financial Institution**?  **If NOT please proceed to Part D.** | | |  |
| If you ticked **‘Yes’ for Part B,** you **must** selectwhich category of Non-Reporting Financial Institution the Entity falls within from the list ‘a’ – ‘e’ below. **Select ONE option only**. | | | |
| a. | A Government Entity, International Organisation, or Central Bank. | |  |
| b. | Broad Participation Retirement Fund; Narrow Participation Retirement Fund, or Pension Fund of a Governmental Entity, International Organisation or Central Bank. | |  |
| c. | Qualified Credit Card Issuer. | |  |
| d. | Exempt Collective Investment Vehicle. | |  |
| e. | A trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust. | |  |
| If you have ticked **‘Yes’** to **Part B** AND selected one of the categories in Part B (a) – (e) as applicable to the Entity, you have classified the Entity as a **Non-Reporting Financial Institution for the purposes of CRS** and no further information is required. Move to **Part 4**. | | | |
| **Part C** | | | |
| **Only complete Part C if you did not tick ‘Yes’ in Part A or B.**  If the Entity did not fall within the categories set out in Part A or B, it is likely an **NFE** for the purposes of CRS.  Please **select ONE** of the below categories to indicate whether the Entity is an **Active NFE** or a **Passive NFE**. | | | |
|  | **Active NFE** – Less than 50% of the NFE’s gross income for the preceding calendar year is passive income and less than 50% of the assets held by the NFE during the preceding calendar year are assets that produce or are held to produce passive income. | |  |
|  | **Active NFE –**  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.  The name of the securities market is: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |  |
|  | **Active NFE** - the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing. | |  |
|  | **Active NFE** - substantially all the activities of the NFE consist of holding activities (in whole or in part). | |  |
|  | **Active NFE** - the NFE is not yet operating a business and has no prior operating history. | |  |
|  | **Active NFE** - the NFE is in the process of liquidating its assets and or emerging from bankruptcy. | |  |
|  | **Active NFE** - the NFE primarily engages in financing and hedging transactions with, or for, Related Entities. | |  |
|  | **Active NFE** - the NFE meets all the criteria set out at Section VIII D 9h(i-v) of the CRS | |  |
|  | **Passive NFE** - NFE that is **not** an Active NFE | |  |
|  | **Passive NFE** - an Investment Entity described in Section VIII, sub paragraph D(8)(ii) of the CRS. | |  |

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| **Part D** |
| If you have ticked ‘**Yes’** to **Questions 1, 2, 3, 4 or 5** of **Part 3A**, but did **not** choose ‘**Yes’** to **Part 3B**, you have classified the Entity as a **Reporting Financial Institution** for CRS purposes.  **This means the Entity will need to file a return for CRS purposes on an annual basis in line with our Regulations relating to CRS and MOF’s requirements.** |

# PART 4 – DECLARATION

We hereby certify that the information provided in this form is accurate, correct, and complete in all material respects. We confirm that we have taken any tax advice necessary to ensure this form is completed correctly.

We understand that providing false information, withholding relevant information, or responding misleadingly may result in the rejection of this form and/or risk supervisory or enforcement action.

**We hereby undertake to notify the ADGM by way of an email to fatca.crs@adgm.com within 30 calendar days of any changes in circumstances that affect the classification of the Entity as set out in this form, or if information provided in this form is no longer correct. We hereby confirm that we will register on the MOF Automatic Exchange of Information “AEOI” portal as and when required to submit necessary documents.**

We hereby consent to the using, processing, reporting, and transferring of the information provided in this form to governmental agencies in the UAE, including the UAE Ministry of Finance, as well as other relevant international authorities and agencies as may be required by or in connection with the relevant laws and regulations of the ADGM and UAE.

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| **SIGNED FOR AND ON BEHALF OF:** |  |
| NAME OF ENTITY:    **BY:** | Click or tap here to enter text. |
| SIGNATURE OF AUTHORISED SIGNATORY: | Click or tap here to enter text. |
| PRINT NAME (FIRST/LAST): | Click or tap here to enter text. |
| TITLE: | Click or tap here to enter text. |
| DATE (DD/MM/YYYY): | Click or tap here to enter text. |

1. *Standard for Automatic Exchange of Financial Account Information in Tax Matters Second Edition OECD 2017* [↑](#footnote-ref-1)
2. *Agreement between the Government of the United States of America and the Government of the United Arab Emirates to Improve International Tax Compliance and to Implement FATCA (“IGA”).* [↑](#footnote-ref-2)
3. *Guidance For The Implementation Of The Provisions Of Cabinet Decision No. (63) Of 2022 Concerning The Implementation Of Agreement Between The Government Of The United Arab Emirates And The Government Of The United States Of America Concerning The Foreign Account Tax Compliance Act* [↑](#footnote-ref-3)
4. *Agreement between the Government of the United States of America and the Government of the United Arab Emirates to Improve International Tax Compliance and to Implement FATCA (“IGA”).* [↑](#footnote-ref-4)
5. *MOF Guidance suggests that these Entity classifications are required to register with the U.S. Internal Revenue Service (“IRS”) and obtain a Global Intermediary Identification Number (“GIIN”) – see the hyperlink to MOF’s FATCA Guidance Notes provided above. Accordingly, please provide the information requested in Part D.* [↑](#footnote-ref-5)
6. *\*Mandatory Field* [↑](#footnote-ref-6)
7. *ADGM Common Reporting Standard Regulations 2022 as amended.* [↑](#footnote-ref-7)
8. *Guidance Notes for the Common Reporting Standard (CRS) United Arab Emirates August 2020 issued by MOF* [↑](#footnote-ref-8)
9. *OECD Standard* [↑](#footnote-ref-9)
10. *OECD Standard* [↑](#footnote-ref-10)