



Self-Certification Form for an Individual/Controlling Person

Tonga Development Bank, PO Box 126, Nuku'alofa, Tonga

Tonga Development Bank (TDB) is required to identify if you, as an individual or operating as a Sole Trader, are 'a tax resident' in any countries (other than Tonga).

Providing the information requested in this certificate will ensure that we hold accurate and up to date information about your details. If there are joint or multiple account holders each individual will need to provide this information on a separate certificate. The information will remain valid unless there is a change resulting in the information captured in this certificate becoming incorrect or incomplete. In that case you will need to notify us and provide an updated self-certification. A summary of defined terms explaining the requested information is in section 4 of this form.

1. Account Holder (or Controlling Person (where applicable))

<p>Account Access Number</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table> <p>Name of Account Holder/Controlling Person</p> <p> <input type="radio"/> Mr <input type="radio"/> Mrs <input type="radio"/> Miss <input type="radio"/> Ms <input type="radio"/> Other </p> <p>_____</p> <p>_____</p> <p>Date of Birth</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;">2</td><td style="width: 20px;">1</td><td style="width: 20px;">0</td><td style="width: 20px;">8</td><td style="width: 20px;">1</td><td style="width: 20px;">9</td><td style="width: 20px;">7</td><td style="width: 20px;">5</td> </tr> <tr> <td style="font-size: 8px;">D</td><td style="font-size: 8px;">D</td><td style="font-size: 8px;">M</td><td style="font-size: 8px;">M</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td> </tr> </table>											2	1	0	8	1	9	7	5	D	D	M	M	Y	Y	Y	Y	<p>Current Resident Address</p> <p>Number, Street name</p> <p>Suburb</p> <p>Town/City Postcode</p> <p>Country</p> <p>Mailing Address (if different from above)</p> <p>Number, Street name</p> <p>Suburb</p> <p>Town/City Postcode</p> <p>Country</p>
2	1	0	8	1	9	7	5																				
D	D	M	M	Y	Y	Y	Y																				

2. Tax Residency (Please complete for all countries other than Tonga)

Are you a tax resident in another country (other than Tonga)?

No, if no go to Section 3

Yes, if yes for each country please provide the Tax Identification Number (TIN). If unable to provide a TIN please select the reason that is applicable to your situation in that country.

Country of Tax Residence	Tax Identification Number (TIN) or functional equivalent	Reason A	Reason B	Reason C*
1	_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	_____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Reason A
The country did not issue me a TIN

Reason B
The country does not require the collection of TINs under domestic law

Reason C
I am unable to provide a TIN due to other reasons

* Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason C above

If the Account Holder/Controlling Person is a tax resident in more than three countries please complete a separate Self Certification form for the additional countries.



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3. Declaration and Signature

I confirm that all of the information in this certificate is true and correct. I will notify TDB immediately if there is any change in any information given in this certificate, including any change in circumstances which affects the tax residency status of the individual identified above in this certificate. I will provide to TDB any additional information or a suitably updated self certification promptly following such change in circumstances.

I also authorise TDB to deal with the personal information in this certificate in accordance with the TDB General Terms and Conditions (in the same way as if I am an account holder or customer of TDB), available online at www.tdb.to and at a local TDB branches.

I have read and understood those terms and conditions and in particular acknowledge that:

- TDB can collect personal information about me for the purposes described in those terms and conditions, from any person who can provide TDB with that information.
- When TDB and/or its third party suppliers collect personal information about me, I authorise disclosure of that information between TDB and its third party suppliers, for the purpose of assisting TDB to procure and administer the provision of services to me.
- The information contained in this certificate and any account(s) may be reported to the Revenue & Customs which may exchange such information with tax authorities of another country/jurisdiction or countries/jurisdictions in which I may be tax resident pursuant to agreements to exchange financial account information.

I certify that I am the Account Holder/Controlling Person (or am authorised to sign for the Account Holder/Controlling Person) of all the account(s) to which this certificate relates.

Please Sign

Print Name

Capacity

Date

D	D	M	M	Y	Y	Y	Y
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NOTE: If you are not the Account Holder/Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certificate of non-revocation and a certified copy of the power of attorney.



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4. Summary Description of Selected Defined Terms

NOTE

Account Holder - The term 'Account Holder' means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

Controlling Person - The term 'Controlling Person' means the natural persons who exercise control over an Entity.

For companies, partnerships, associations, body corporate and any other legal persons, Controlling Person(s) means: (i) the natural person(s) who ultimately has a controlling ownership interest (generally more than 25%) in the Entity; (ii) where no natural person(s) exercise control through ownership interest, the natural person(s) who exercise control of the Entity through other means; (iii) where no natural person(s) is identified as exercising control of the Entity through other means, the natural person(s) who are senior managing official(s) of the Entity.

For trusts, Controlling Persons 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 (including through a chain of control or ownership). The settlor(s), trustee(s), protector(s) (if any), beneficiary(ies) or class(es) of beneficiaries must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. However, a discretionary beneficiary (that does not otherwise control a trust) should only be treated as a Controlling Person if they have received a distribution from the trust and a class beneficiary (that does not otherwise control a trust) should only be treated as a Controlling Person if they have received a distribution from the trust or intends to exercise vested rights. The trust or trustee should inform TDB if they make a distribution to such a beneficiary or when a beneficiary intends to exercise rights.

Where a person connected to the trust (for example, the settlor, trustee, protector (if any), beneficiary(ies)) is an Entity then you must also identify who the Controlling Persons of that connected Entity are. TDB may be required to report them as Controlling Persons of the trust.

For legal arrangements similar to a trust, Controlling Persons means persons in equivalent or similar positions to persons connected to a trust.

Entity - The term 'Entity' means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person)

Tax resident/residence - Each country/jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether a person is tax resident on the OECD <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency>. Generally, an individual will be resident for tax purposes in a jurisdiction if, under the local laws, he/she pays or should be paying tax therein by reason of his/her domicile, residence or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information website.

TIN (including 'functional equivalent') - The term 'TIN' means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a country to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws.

Further details of acceptable TINs can be found at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

Some countries do not issue a TIN. However, these countries often utilise some other high integrity number with an equivalent level of identification (a 'functional equivalent'). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.