

## Appendix 2

### Tax Residency Self-Certification Form (Individuals)

Tax Residency Self-Certification Form (Individuals) A separate form is required for each holder	
<b>Company that shares are held in: *</b>	LXI REIT PLC
<b>Investor code *</b>	
<b>Name: *</b>	
<b>Registered Address: *</b> <i>If your address has changed, then you will need to notify us separately. See the questions and answers.</i>	
<b>Tax Residence Address</b> <i>Only if different to your registered address above</i>	
<b>Date of Birth *</b> <i>(DD/MM/YYYY)</i>	
Country/Countries of Residence for Tax Purposes	
<b>Country of residence for tax purposes</b>	<b>Tax Identification Number</b> <i>In the UK this would be your NI number</i>
1 *	1 *
2	2
3	3
4	4
<b>US Citizen</b> Please mark the box ONLY if you are a US Citizen (see definition below) <span style="float: right;"><input type="checkbox"/></span>	
<b>Declarations and Signature</b> I acknowledge that the information contained in this form and information regarding my shares may be reported to the local tax authority and exchanged with tax authorities of another country or countries in which I may be tax resident where those countries have entered into Agreements to exchange Financial Account information. I undertake to advise the Company within 30 days of any change in circumstances which causes the information contained herein to become incorrect and to provide the Company with a suitably updated Declaration within 30 days of such change in circumstances. I certify that I am the shareholder (or I am authorised to sign for the shareholder**). If this relates to a joint holding, I also acknowledge that as a joint holder I may be reported to the relevant tax authority if all the other holders do not provide a Tax Residency Self-Certification. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.	
<b>Signature: *</b>	
<b>Print Name: *</b>	
<b>Date: *</b>	
<b>Daytime telephone number / email address***</b>	

\* Mandatory field

\*\* If signing under a power of attorney, please also attach a certified copy of the power of attorney.

\*\*\* We will only contact you if there is a question around the completion of the self-certification form.



## INTRODUCTION

The law requires that Financial Institutions collect, retain and report certain information about their account holders, including the account holder's tax residency.

Please complete the form above and provide any additional information requested.

If your declared country/countries of residence for tax purposes is not the same as that of the Financial Institution and is either the US or is on the OECD list of countries which have agreed to exchange information (<http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>), the Financial Institution will be obliged to share this information with its local tax authority who may then share it with other relevant local tax authorities.

Failure to validly complete and return this form will result in you being reported onwards to the relevant local tax authority. Additionally, if this form has been issued in conjunction with an application for a new holding, then your application may be adversely impacted.

Definitions of terms used in this form can be found below.

If your registered address (or name) has changed, then you must advise us separately. Any details you enter in the "Tax Residence Address" will be used for tax purposes only and will not be used to update your registered details.

If any of the information about your tax residency changes, you are required to provide the Company with a new, updated, self-certification form within 30 days of such change in circumstances.

## JOINT HOLDERS (IF RELEVANT)

All joint holders are treated as separate holders for these tax purposes and every joint holder is required to give an Individual Tax Residency Self-Certification. If any one or more is reportable, the value of the whole shareholding will be reported for all joint shareholder(s).

If we do not receive the self-certification from each joint shareholder, then the whole holding will be treated as undocumented and all holders (including those who have completed the self-certification form) will be reported to the relevant tax authorities.

**If you have any remaining questions about how to complete this form or about how to determine your tax residency status you should contact your tax adviser.**

## DEFINITIONS

The OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ("The Common Reporting Standard") <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> contains definitions for the terms used within it. However, the following definitions are for general guidance only to help you in completing this form.

### "Account Holder"

The Account Holder is either the person(s) whose name(s) appears on the share register of a Financial Institution. Or where Link holds the shares on your behalf, the person whose name appears on the register of entitlement that Link maintains.

### "Country/Countries of residence for tax purposes"

You are required to list the country or countries in which you are resident for tax purposes, together with the tax reference number which has been allocated to you, often referred to as a **tax identification number (TIN)**. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). The country/countries in which you might be obliged to submit a tax return are likely to be your country/countries of tax residence. If you are a US citizen or hold a

#### Shareholders solutions

The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU

Tel +44 (0) 371 664 0300 Calls are charged at the standard geographic rate and will vary by provider. Calls outside the United Kingdom will be charged at the applicable international rate. We are open between 09:00 - 17:30, Monday to Friday excluding public holidays in England and Wales.

[www.linkassetsservices.com](http://www.linkassetsservices.com)

Part of Link Group

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US passport or green card, you will also be considered tax resident in the US even if you live outside the US.

#### “Tax Identification Number or TIN”

The number used to identify the shareholder in the country of residence for tax purposes.

Different countries (or jurisdictions) have different terminology for this and could include such as a National Insurance number, social security number or resident registration number. Some jurisdictions that do issue TINs have domestic law that does not require the collection of the TIN for domestic reporting purposes so that a TIN is not required to be completed by a shareholder resident in such jurisdictions. Some jurisdictions do not issue a TIN or do not issue a TIN to all residents.

#### “US Citizen”

- All US citizens. An individual is a citizen if that person was born in the United States or if the individual has been naturalized as a US citizen.
- You can also be a US citizen, even if born outside the United States if one or both of your parents are US citizens.

**If you have any questions about these definitions or require further details about how to complete this form then please contact your tax adviser.**

**NOTHING IN THIS DOCUMENT CAN BE CONSIDERED TO BE TAX ADVICE.**

#### QUESTIONS & ANSWERS

##### Why are you writing to me and asking for a “Tax Residency Self Certification”?

The governments of more than 90 countries around the world have agreed to exchange tax related information. These governments have passed similar sets of laws to enable the Automatic Exchange of Information (“AEOI”). The full list of countries involved can be seen at: [www.oecd.org/tax/transparency/AEOI-commitments.pdf](http://www.oecd.org/tax/transparency/AEOI-commitments.pdf)

Additionally, the United States has over 100 similar agreements with many countries referred to as the ‘Foreign Account Tax Compliance Act’.

The legislation can vary slightly from jurisdiction to jurisdiction, but at a high level, it requires Financial Institutions to:

- Identify existing Holders that may be resident (for tax purposes) in other participating jurisdictions. Then contact any such Holders and request that they complete a “Tax Residency Self Certification” form.
- Obtain a “Tax Residency Self Certification” form for all new Holders.
- Identify holders who move from one jurisdiction to another and request that they complete a “Tax Residency Self Certification” form.
- Identify Holders who have payments sent to a different jurisdiction.
- Submit a return to the Financial Institution’s “local” tax authority on an annual basis. As an example for a company incorporated in the UK, then the local tax authority would be HM Revenue & Customs (HMRC).
- Follow up on any non responders at least annually for at least 3 years.

The “local” tax authority will pass information onto the tax authority in the relevant jurisdiction. As an example the tax authority in the US is the Internal Revenue Service (“IRS”), so HMRC will exchange information with the IRS.

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**Where can I find out more information about the legislation?**

The legislation is quite complex and you may wish to speak to your tax adviser.

The web site of your local tax authority will contain more information e.g. HMRC for the UK; the IRS for the US; Jersey Income Tax Department for Jersey, etc.

Additionally, the web site of The Organisation for Economic Co-operation and Development (OECD) gives further information.

**What happens if I do not complete the form?**

In the annual report that the Financial Institution sends to their local tax authority you will be shown as 'Undocumented'.

The local tax authority will collate the responses from all of its financial institutions and pass that information onto the relevant local tax authority for the jurisdictions identified.

Link is not able to comment on what action the tax authority for the jurisdiction will take.

**What if I am a Tax Resident in 2 or more countries?**

The self-certification form allows for up to 4 tax residencies to be recorded.

**I do not pay tax or I do not know which country I am tax resident in**

Please refer to your local tax authority or tax adviser.

**I do not have a tax identification number**

Please refer to your local tax authority or tax adviser.

Note that different countries call their tax identification numbers using alternative terminology. As an example in the UK it would be a National Insurance number.

**I have already completed a W8 or W9 form. Do I still need to complete a "Tax Residency Self Certification"?**

Yes. The US legislation governing W8/W9 forms overlaps with US FATCA legislation.

**What is classed as my Tax Residence Address?**

Please refer to your local tax authority or tax adviser.

In addition, you may wish to consider: where you are a citizen with a passport; your residential home address in a country and unrestricted right of entry back into that country once you depart.

**Joint Holders**

When there are multiple holders on an account, then every joint holder must complete a Tax Residency Self Certification and every joint holder will receive a letter in their own right. The letter will be sent to the registered address recorded for the holding.

Joint holders are treated as separate holders for these tax purposes. If any one of the joint holders is reportable, the value of the whole shareholding will be reported for all of the joint shareholder(s).

If we do not receive a validly completed self-certification for each joint shareholder, the whole shareholding will be treated as "undocumented" and all shareholders (including those who have completed the self-certification form) will be reported to the relevant tax authorities.

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**Can I use the Self Certification Form to change the registered address?**

No. If your address has changed, then you must advise Link Asset Services separately.

A change of address form can be downloaded from: [www.linkassetservices.com](http://www.linkassetservices.com)

Any details you enter in the "Tax Residence Address" will be used for tax purposes only and will not be used to update your registered details.

**Can I use the Self Certification Form to advise of a Change of Name?**

No. You must advise Link Asset Services separately.

For more information, see [www.linkassetservices.com](http://www.linkassetservices.com)

**Can I use the Self Certification Form to advise of a Change of Name?**

No. You must advise Link Asset Services separately.

For more information, see [www.linkassetservices.com](http://www.linkassetservices.com)

**Can I use the Self Certification Form to advise of the death of a holder, or registration of a power of Attorney?**

No. You must advise Link Asset Services separately. For more information, see [www.linkassetservices.com](http://www.linkassetservices.com)

**How do I contact Link Asset Services, to advise of a change of address or any other changes to my account?**

Share Holder Portal: [www.linkassetservices.com](http://www.linkassetservices.com)

Telephone: 0871 664 0300

+44 (0) 371 664 0300 (international)

Calls cost 12p per minute plus your phone company's access charge. Calls outside the United Kingdom will be charged at the applicable international rate. We are open between 09:00 – 17:30, Monday to Friday excluding public holidays in England and Wales.

Address: PO Box 518, Darlington, DL1 9XP, United Kingdom

**I would like future dividends paid into a different bank account**

Contact Link Asset Services. For more information, see [www.linkassetservices.com](http://www.linkassetservices.com)

**I have given a different address for tax purposes, will the registered address of my share holding be altered?**

No. The details on the Self Certification form are for tax purposes only. If you want to alter any of the registered details relating to your investment then you need to inform Link Asset Services. For more information, see [www.linkassetservices.com](http://www.linkassetservices.com)

**I have recently sold all of the shares, do I still need to complete a Self-Certification form?**

Yes. Your account will be reportable in the current year, but will cease to be reportable in subsequent years.

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