

Self-Certification for Entities – Financial Institutions (Addendum D)

Office Use Only			
Scan ref:	SCEA		
Internal ref:	AE	Code	
FATCA Type:	c) UKFI d) PFI e) PFFI f) DCFPI g) EBO k) NPFI		

For the purposes of the Automatic Exchange of Financial Account Information – incorporating FATCA and the Common Reporting Standard (CRS)

Please complete this form using **BLOCK CAPITALS** and return to **Walker Crips Investment Management Limited, Old Change House, 128 Queen Victoria Street, London EC4V 4BJ.**

Please refer to the accompanying explanatory notes/instructions. We are required by HMRC to obtain the information requested below. Failure to provide your Tax Identification Number (TIN) may delay or even prevent the opening of your account. We cannot offer tax or legal advice specific to your situation. Please consult your tax advisor to determine how these rules apply to you.

This form is not for use by UK registered Pensions or Charities.

A Entity Information

Entity Name
Registered Address
Postcode
Country of Incorporation/Organisation

B Entity Tax Residency

Please indicate ALL countries in which the entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number or functional equivalent. Please use additional sheets if required.

If the Entity is resident in the United States you must in addition, complete and return IRS (Internal Revenue Service) form W-9.

Country of Tax Residency
Tax Identification Number (TIN)
Additional Country of Tax Residency (if applicable)
Additional Tax Identification Number (TIN) (if applicable)

C Entity classification for the purposes of FATCA

Please provide the 16 digit Global Intermediary Identification Number (GIIN)

<input type="text"/>																	
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Please tick below to indicate whether this is the GIIN of the Entity or a Sponsoring FI:

- Entity GIIN
- Sponsoring FI GIIN Name of Sponsoring FI: _____

If unable to provide a GIIN, please give a reason by ticking one of the boxes below:

- The Entity is a "Non-Participating FI"
- The Entity is an Exempt Beneficial Owner
- The Entity is a Certified or otherwise Deemed Compliant FI
- Other reason (Please specify)

D Entity classification for the purposes of the Common Reporting Standard (CRS)

Please tick one of the boxes below:

- a) The Entity is a Financial Institution (other than a Managed Investment Entity)
- b) The Entity is a Managed Investment Entity
(More than 50% of the Entity's gross income is attributable to investment activities and the Entity has appointed a Financial Institution to manage its assets (in part or whole) on a discretionary basis.)
- c) The Entity is a Non Reporting Financial Institution (eg Government Entity)

If you have ticked (a) or (b) above you may be responsible for reporting any reportable persons to your local authority that are tax resident in a Reportable Jurisdiction.

E Controlling Persons Self-Declaration of Tax Residency

This section **only** applies to a Managed Investment Entity which is tax resident in a Non-Participating Jurisdiction.

Please list each controlling person on page 3, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH controlling person.

F Declaration

- 1) I/we declare that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.
- 2) I/we undertake to advise Walker Crips Investment Management Limited promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Walker Crips with an updated declaration within 30 days of such a change in circumstances.
- 3) I am/we are aware that in certain circumstances Walker Crips will be obliged to share this information with UK tax authorities, who may pass it on to other tax authorities.

Director	Director (if applicable)	Director (if applicable)
Signature	Signature	Signature
Date	Date	Date

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Reviewed by AE		Executive Notes
AE Name		
TIN supplied	Yes <input type="checkbox"/> No <input type="checkbox"/>	Compliance Notes State reason if no TIN/GIIN
GIIN verified	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Approved by Compliance		
Client Account number(s)		

E Controlling Persons Self-Declaration of Tax Residency

This section **only** applies to a Managed Investment Entity which is tax resident in a Non-Participating Jurisdiction.

Controlling Person One

Title (Mr/Mrs/Miss/Other)	Surname
Full forenames	
Country of Tax Residency (Do not abbreviate)	
Address	
Postcode	
Tax Identification Number (TIN)	
Country of birth	Date of birth D D M M Y Y Y Y

Controlling Person Two

Title (Mr/Mrs/Miss/Other)	Surname
Full forenames	
Country of Tax Residency (Do not abbreviate)	
Address	
Postcode	
Tax Identification Number (TIN)	
Country of birth	Date of birth D D M M Y Y Y Y

Controlling Person Three

Title (Mr/Mrs/Miss/Other)	Surname
Full forenames	
Country of Tax Residency (Do not abbreviate)	
Address	
Postcode	
Tax Identification Number (TIN)	
Country of birth	Date of birth D D M M Y Y Y Y

(Please attach additional sheets if necessary)

Self-certification for Entities – Financial Institutions

For the purposes of FATCA and the OECD's Common Reporting Standard (CRS).

Explanatory Notes & Instructions

Please note we cannot offer tax or legal advice specific to your situation. Please consult your tax advisor to determine how these rules apply to you.

Introduction

1. These explanatory notes are no substitute for reading and understanding the certification requirements of the US Foreign Account Tax Compliance Act (FATCA) and the OECD's Common Reporting Standard (CRS).
2. The Financial Institution (FI) requesting this form will operate under the regulations applicable to their tax jurisdiction. The certification of the account holder, however, should reflect the regulations in operation in their own jurisdiction.

Background

1. Globalisation of the financial sector now makes it much easier for individuals and entities to hold money and assets outside of their jurisdiction of tax residence. While the great majority comply with their tax obligations there are some who will use the availability of offshore financial structures to evade tax.
2. Automatic exchange of financial account information is about improving transparency in the fight against tax evasion and in so doing protecting the integrity of the tax systems of the Participating Jurisdictions. The UK is a party to a number of international agreements designed to provide tax administrations with details of financial accounts and assets owned by individuals and entities that are resident for tax purposes in their jurisdiction, but which are held by financial institutions in the other territory.
3. For this to work the UK Government has introduced legislation that imposes obligations on the UK financial sector to review and collect details of accounts held by persons that are tax resident elsewhere and report this to HMRC for onward transmission under the exchange of information articles in the various treaties and conventions to which the UK is party. In return, those jurisdictions supply HMRC with similar information on UK tax resident individuals and entities holding accounts with their financial institutions.
4. The UK now has legislation in place for automatic exchange of financial account information under four different regimes:
 - i. The United States Foreign Account Tax Compliance Act – FATCA
 - ii. The Crown Dependencies and Gibraltar Regulations – CDOT
 - iii. The Common Reporting Standard developed by the OECD – CRS
 - iv. The EU Directive on Administrative Cooperation in Tax Matters – DAC
5. The UK is also party to a number of non-reciprocal automatic exchange of information agreements under which the UK receives information but is not obliged to report to the other jurisdictions.
6. Going forward it is expected that, with the exception of the FATCA agreement, all of the UK's obligations in this area will be under the CRS or the DAC. For ease of administration we will only refer to FATCA and CRS (CRS incorporating the DAC and CDOT) on the self-certification form.

Purpose of the Self-Certification Form

1. The self-certification is required to establish the entity's tax residence along with additional information under Automatic Exchange of Financial Account Information and determine whether we are obliged to submit certain account information to UK tax authorities who may pass it on to other tax authorities. Information required includes:
 - a. The Entity's Tax Identification Number or a functional equivalent.
 - b. Confirmation whether the Entity is US tax resident.
 - c. Details of Controlling Persons (if applicable).
2. If there is a relevant Change of Circumstance to indicate that the Entity's status has changed Walker Crips Investment Management Limited may require a new self-certification to establish whether the change affects your tax residency for the purposes of the Automatic Exchange of Financial Account Information.

Detail

Section A: Entity Information

Entity Name: Enter the full name of the Entity (the account holder).

Registered Address: Enter the permanent address where the Entity is resident including the postcode and country.

Country of Incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is another entity type enter the country under the laws in which it is created.

Section B: Entity Tax Residency

Please indicate ALL countries in which the Entity is resident for tax purposes and the associated tax identification numbers in the table provided.

'Tax residence' is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors.

If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

Country of Tax Residency: Enter the country where the Entity is resident for the purposes of that country's income taxation. If the Entity is tax resident in more than one country, please list each one separately.

If the Entity is resident in the United States you must in addition, complete and return an Internal Revenue Service (IRS) form W-9.

Tax Identification Number(s): Enter the tax reference number that your country of residence for tax purposes has issued you. Where a country does not issue a Tax Identification Number a "functional equivalent" may be used. For an entity it would include a business or company registration number or other similar form of identification.

Section C: Entity classification for the purposes of FATCA

Global Intermediary Identification Number (GIIN) Where the Entity is an FI, Walker Crips is obliged to verify that the Entity is a "compliant" FI. One way to verify that is to obtain a 'Global Intermediary Identification Number' (GIIN) from the Entity.

If the Entity cannot provide a GIIN, please tick the reason why:

- **The Entity is a "Non-Participating FI"**
The Entity may be a Non-Participating FI if it is located in a jurisdiction that does not have an IGA with the US and the FI has not entered into a FATCA Agreement with the IRS. See <https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim401300>. Please note that ticking this box will increase the amount of withholding tax deducted from the Entity's US sourced income. We may also be obliged to report details of this account to HMRC.
- **The Entity is an 'Exempt Beneficial Owner'**
Examples of this category include Foreign Governments and their agencies, offices of certain International Organisations and UK Governmental Organisations. For a full list of exempt beneficial owners, please see <https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim400920>
- **The Entity is a "Certified or otherwise Deemed Compliant FFI"**
The most common example for this category is a UK registered charity. For other examples, see <https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim401140>
- **Other reason (please specify)**
Please explain in the box if there is another reason why you believe that the Entity does not require a GIIN. As with above this may increase the amount of withholding tax deducted from the Entity's US sourced income and we may also be obliged to report details of this account to HMRC.

Section D: Entity classification for the purposes of the Common Reporting Standard (CRS)

Please indicate whether the Entity is

- an FI (other than a Managed Investment Entity)
- a Managed Investment Entity
- a Non Reporting Financial Institution (eg Government Entity)

Managed Investment Entity

An Investment Entity will be a Managed Investment Entity if it is managed by a Financial Institution.

An entity will be considered to be “managed by a Financial Institution” where either:

- A Financial Institution is acting as a controlling person of the Entity (e.g. a Corporate Trustee has been appointed to a Trust),
- A Financial Institution has been appointed to carry out the day-to-day functions on behalf of the entity (e.g. The entity is administered by a 3rd party service provider that is an FI), or
- A Financial Institution (such as Walker Crips) has been engaged to manage the financial assets of the entity (in whole or in part) on a discretionary basis.

An Entity may be managed by a mix of other entities and individuals. If one of the entities so involved in the management of the Entity is a Financial Institution then the Entity meets the requirements for being managed by a Financial Institution.

Managed Investment Entities include Investment Trusts, Venture Capital Trusts and ETFs.

Non Reporting Financial Institution

An example of Non-Reporting FIs are government institutions, other public bodies and UK registered pension schemes.

Section E: Controlling Persons Declaration of Tax Residency

This section **only** applies to a Managed Investment Entity which is tax resident in a Non-Participating Jurisdiction.

Please list each controlling person on page 3, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH controlling person.

Note: The term “Controlling Persons” means the natural persons who exercise control over an entity and shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force (FATF). A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold eg any person owning more than a certain percentage of the company (eg 25 percent).

Section F: Declaration Section

Please sign, date and indicate in which capacity you are signing. The individual(s) signing this Form must possess the authority to make the certifications in this section on behalf of the Entity.

Please note that based on the information you provide we may need to contact you for further clarification.

Useful website links:

IRS FATCA page:

<https://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA>

HMRC Automatic Exchange of Information

<https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>

HMRC Quick Guide, Automatic Exchange of Information

<https://www.gov.uk/guidance/automatic-exchange-of-information-account-holders>

OECD Automatic Exchange of Information web page:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

OECD list of participating countries:

<http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

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