

Self-Certification for Entities – Non Financial Entity (Addendum E)

Office Use Only			
Scan ref:	SCTC		
Internal ref:	AE		Code
FATCA Type:	i) Active NFE j) Passive NFE		

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 Stockbrokers, Old Change House, 128 Queen Victoria Street, London EC4V 4B1**.

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.

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
Additional Tax Identification Number (TIN)

C Entity Classification

Please confirm the status of the Entity according to FATCA and the CRS.

CRS: An Entity which is not a Financial Institution is a Non- Financial Entity (NFE).

FATCA: an Entity (non-US) which is not a Financial Institution is a Non-Financial Foreign Entity (NFFE).

Both of the above will be referred to as NFE.

- Active NFE – please complete section E only
- Passive NFE – please complete sections D and E

D 'Passive NFE' Controlling Persons Self-Declaration of Residency

If you have declared the Entity to be an Active NFE in Section C, you do not need to complete this section.

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

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)

E 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 Stockbrokers Ltd promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Walker Crips Stockbrokers Ltd 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 Stockbrokers Ltd will be obliged to share this information with UK tax authorities, who may pass it on to the tax authorities of other countries.

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
Approved by Compliance			
Client Account number(s)			

Old Change House, 128 Queen Victoria Street, London EC4V 4BJ

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Self-Certification for Entities – NFE

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

Explanatory Notes & Instructions

This form applies to Entities that are Non Financial Entities.

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 Stockbrokers Ltd (WCSB) 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).

Address: Enter the full address of the Entity including the postcode and the 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

UK legislation requires WCSB to collect certain information about each client's tax residence(s), and determine whether we are obliged to submit certain account information to UK tax authorities, who may pass it on to other tax authorities. 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 the Entity 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 the Entities' country of residence for tax purposes has issued it. Where a country does not issue a Tax Identification Number a "functional equivalent" may be used.

Section C: Entity Status

Please indicate whether the Entity is an Active or Passive NFE. If you are unsure please contact your tax advisor.

Active NFE: The most common example of an Active NFE is a Trading Company that meets certain conditions such as an active income test. The criteria for determining an Active NFE can be found at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/461542/Guidance_Notes_for_the_UK-US_FATCA_Agreement.pdf in particular Section 2.6.

Passive NFE: If the Entity is not an Active NFE or an FI, it will be a Passive NFE and you should tick the relevant box and proceed to Section D.

Section D: Passive NFE Controlling Persons Self-Declaration

If you have declared the Entity to be an Active NFE in Section C above – you do not need to complete this section.

UK legislation based on international tax exchange agreements requires WCSB to identify all controlling persons of a Passive NFE, determine their tax residences, and determine whether we are obliged to submit certain account information regarding such controlling persons to UK tax authorities, who may pass it on to other tax authorities.

Therefore, section D needs to list all "controlling persons" in the table provided.

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).

Name: Enter the full name of the controlling person(s).

Country of Tax Residency: Enter in full the name of the country in which you are resident for tax purposes.

Address: Enter the permanent residential address. Your permanent residence address is the address in the country where you claim to be resident for the purposes of that country's income tax.

Tax Identification Number: 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 individual this would include, for example, a social security number (such as in Guernsey, Jersey, Gibraltar) or national insurance number (such as in the Isle of Man), or personal identification number or a resident registration number.

Country of birth: Enter the country in which you were born. Abbreviations may be used. For example, individuals born in the United Kingdom may enter "UK".

Date of Birth: Enter date of birth in the following format DD/MM/YY.

Section E: 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 Quick Guide, Automatic Exchange of Information

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/386413/Automatic_exchange_of_information_-_account_holders.pdf

HMRC FATCA Guidance notes:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/461542/Guidance_Notes_for_the_UK-US_FATCA_Agreement.pdf

HMRC CDOT:

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

HMRC CRS Guidance notes:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/461418/Guidance_Notes_for_the_Automatic_Exchange_of_Financial_Account_Information.pdf

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>