**Individual tax residency self-certification form INSTRUCTIONS** CRSF - I

## Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”)”] require us to collect and report certain information about an account holder’s tax residency. If your tax residence (or the account holder, if you are completing the form on their behalf) is located in a country that is signed up to the CRS, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to our local tax authority.

You can find definitions of who is classified as an account holder, and other terms, in the Appendix.

This form will remain valid unless there is a change in circumstances relating to the account holder’s tax status or other mandatory fields included on this form.

This form is intended to request information only where such request is not prohibited by local law.

## Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

For joint or multiple account holders, use a separate form for each individual person.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “E*ntity tax residency self-certification*.” Similarly, if you are a controlling person of an entity, please fill in a “C*ontrolling person tax residency self-certification form*” instead of this form.

If you are a US Person under US Internal Revenue Service (”IRS”) regulations, you may also need to fill in an IRS W-9 form.

## If you are filling in this form on behalf of someone else.

Please tell us in what capacity you are signing in Part 3.

For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney

A legal guardian should complete the form on behalf of an account holder who is a minor.

## As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information along with details about the information being requested on the OECD automatic exchange of information.

\* Mandatory fields

|  |
| --- |
| **Individual tax residency self-certification FORM -***(please complete parts 1-3 in BLOCK CAPITALS)***Part 1 – Identification of Individual Account Holder** |
| **A. Name of Account Holder:** |
| Family Name or Surname(s): \* |
| Title: |
| First or Given Name: \* |
| Middle Name(s): |
| **B. Current Residence Address:** |
| Line 1 *(e.g. House/Apt/Suite Name, Number, Street)* |
| Line 2 *(e.g. Town/City/Province/County/State)\** |
| Country:\* |
| Postal Code/ZIP Code: |
| **C. Mailing Address:** *(please only complete if different to the address shown in Section* ***B****)* |
| Line 1 *(e.g. House/Apt/Suite Name, Number, Street)* |
| Line 2 *(e.g. Town/City/Province/County/State)* |
| Country: |
| Postal Code/ZIP Code: |
| **D. Date of Birth\*** *(dd/mm/yyyy)* |
| **E. Place of Birth** |
| Town or City of Birth \* |
| Country of Birth\* |

# Part 2 (a) – Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number\* (“TIN”) *(See Appendix)*

Please complete the following table indicating (i) where the Account Holder is tax resident (*I.e. where they are liable to pay tax)* and (ii) the Account Holder’s TIN for each country indicated.

*If the Account Holder is tax resident in more than three countries please use a separate sheet*

If a TIN is unavailable please provide the appropriate reason **A, B** or **C where indicated below**:

***Reason A -*** The country where the Account Holder is liable to pay tax does not issue TINs to its residents

***Reason B -*** The Account Holder is otherwise unable to obtain a TIN *or equivalent number(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

***Reason C*** *-* No TIN is required. (*Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)*

|  |  |  |
| --- | --- | --- |
| **Country of tax residence** | **TIN** | **If no TIN available enter Reason *A, B or C*** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |

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

|  |  |
| --- | --- |
| **1** |  |
| **2** |  |
| **3** |  |

**Part 2 (b) FATCA Declaration of U.S. Citizenship or U.S. Residence for Tax purposes \*: Please tick either (a) or (b)** and complete as appropriate**.**

1. I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

**OR**

1. I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

*Futher Information can be found at:* [*https://www.irs.gov/individuals/international-taxpayers/classification-of-taxpayers-for-us-tax-purposes*](http://www.irs.gov/individuals/international-taxpayers/classification-of-taxpayers-for-us-tax-purposes)

# Part 3 – Declarations and Signature\*

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

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

**I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and**

**complete.**

I undertake to advise within 90 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide a suitably updated self-certification and Declaration within 90 days of such change in circumstances**.**

Signature: \*

Print name: \*

Date:\*

**Note**: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under

a power of attorney please also attach a certified copy of the power of attorney.

Capacity: \*

**Appendix – Definitions**

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details

can be found within the OECD “*Common Reporting Standard for Automatic Exchange of Financial Account Information*” (the “CRS”) and the associated *“Commentary”* to the CRS or

for FATCA: [https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx](http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx) and [https://www.i](http://www.irs.gov/)rs.gov/ Businesses/Corporations/FATCAFAQs or [https://www.i](http://www.irs.gov/individuals/international-taxpayers/classification-of-)rs.gov/i[ndividuals/international-taxpayers/classification-of-](http://www.irs.gov/individuals/international-taxpayers/classification-of-) taxpayers-for-us-tax-purposes.

If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority

**“Account Holder”** The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person 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.

**“Reportable Person”** The CRS defines the Account Holder as a “Reportable Person”. A Reportable Person is further defined as an individual who is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction.

**“Financial Account”** A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

**“Reportable Jurisdiction”** A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.

“**Participating Jurisdiction”** A Participating Jurisdiction means a jurisdiction with which an intergovernmental agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

## “Controlling Person”

This is a natural person who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then such persons are regarded as the Account Holder(s). This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). **If the account is maintained in relation to the Account Holder in their role as a Controlling Person then the *“Controlling Person tax residency self-certification” form* should be completed instead of this form** .

**”Entity”** The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

## “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 jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions 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.