



STERLING

International Tax Compliance Self-certification for an entity

We're required by UK law to ask for information about your tax residency. This is linked to international agreements that provide a means of sharing tax information and a global strategy to avoid tax evasion.

If appropriate, this information is shared under Foreign Account Tax Compliance Act (FATCA) and the Organisation for Economic Co-operation and Development (OECD)'s Common Reporting Standard (CRS) in order to provide for the automatic exchange of information.

As part of FATCA and CRS, countries obtain financial information from local financial institutions and automatically exchange this information with other tax authorities annually.

To help us collect this information, we need you to complete the questions below and return this form to us. If you've any questions on how to complete it, we recommend you speak to your tax or legal adviser.

Plan number
Plan holder/Applicant name
Permanent residential address
Post code
Country

1. In relation to taking out this policy, is the entity:

☐ a financial institution (including a professionally managed trust). If so, please state your Global Intermediary Identification Number (GIIN) if available: ¹

☐ a registered UK pension fund ²

☐ a registered UK charity with trustees who are tax resident only in the UK and/or the US ³

If you ticked yes to any of the above you don't need to fill out the rest of this form but you will need to complete and sign section 6, then return the form.

☐ Actively trading non-financial institution (go to Q2)

☐ Non-trading investment body. This includes a non-professionally managed trust, for example, individual plans put into trust (go to Q2)

☐ Other (please specify and go to Q2)

2. Is the entity a resident, for tax purposes, anywhere other than the UK? ⁴

☐ Yes (go to Q3) ☐ No (go to Q4)

¹ If you don't have a GIIN yet, please let us know when you have one.

² Under UK legislation, there is no need for UK registered pension funds to disclose their tax residency.

³ If the charity's trustees (or directors in the case of a charitable company) are tax resident only in the UK and/or the US, and are not tax resident in any other jurisdiction (including multiple tax residency), you don't have to complete any more information. However, if your charity is not a UK charity, or the trustees are tax resident in a country other than the UK or the US (including multiple tax residency) you must complete the rest of this form.

⁴ Tax residency rules for entities vary from country to country and can be complex. For instance, some companies will be tax resident in the country where they're incorporated and may also be resident in other countries where they conduct business. Here, trusts may need to consider where their trustees are resident. If you're in doubt, you should speak to your tax or legal adviser.

3. If you answered yes to Q2, please list the country or countries in which the entity is resident for tax purposes, together with any Tax Reference number(s)/Tax Identification Number(s) ("TIN"):

Country/countries of tax residency

Tax Identification Numbers (TIN) (if UK, please supply your national insurance number)

4. If the entity is a non-trading investment body, such as a non-professionally managed trust or a private investment company, are any of the controlling persons of the entity resident for tax purposes anywhere other than the UK?

For a trust, a controlling person includes settlor, trustee, protector (if any), beneficiary or class of beneficiaries. For any other entity, a controlling person includes a shareholder and any other natural person exercising ultimate control over the investment.

☐ Yes (go to Q5)

☐ No (go to 6 – Declaration)

5. If you answered yes to question 4, for each controlling person identified as part of anti-money laundering/know your client processes, please list the controlling person's details. You should also include the country or countries in which they are tax resident, together with any Tax Reference number(s) / Tax Identification Number(s) ("TIN") that may be relevant.

In the table below, you should only include a beneficiary's details if they own or are entitled to at least 25% of the trust property. For shareholders, please only include details if they own or control more than 25% of the shares or voting rights – or otherwise exercise control of the management (for example, if the shareholder owns less than 25% but the percentage of ownership is significantly higher than any other shareholders).

Full name	DOB	Full address	Why is this individual a controlling person? • Settlor • Trustee • Protector • Beneficiary or class of beneficiaries • Shareholder	Country/ countries of tax residency	Tax reference number(s)/TIN
	DDMM YYYY				
	DDMM YYYY				
	DDMM YYYY				
	DDMM YYYY				

6. Declaration

I declare I am authorised to sign this form and the information provided in this form is accurate and complete, to the best of my knowledge and belief.

Signature

Name

Date

D

D

M

M

Y

Y

Y

Y

Capacity in which I am signing this declaration