Entity tax residency self-certification form

Please complete this form to ensure the information we hold for you is accurate and up to date. Once completed, please return this form to your adviser as soon as possible. If any party signs but fails to date a signature, the date that we receive this form will be the date that the signing party signed this agreement.

Why have we asked you to complete this form?

As a UK financial institution, we're obliged to identify and report information on certain non-UK tax residents to HMRC. The reported financial information is then shared by HMRC with other countries, under different automatic exchange of information agreements.

To improve the transparency of tax affairs in an increasingly globalised financial sector, the Organisation for Economic Co-operation and Development (OECD) approved the introduction of the latest agreement known as the Common Reporting Standards (CRS).

As a result, we need you to complete this form to ensure that the information we hold for you is accurate and up to date. Once completed please return this to your adviser, who will share the information with us so that we can verify that all your details are correct.

If your residency status changes in future you must inform us and your adviser of any changes to your personal details. If necessary, we may ask you to complete an updated self-certification form in future.

Please note that in certain circumstances the information you provide may be disclosed to HMRC who in turn may exchange this information with tax authorities in other jurisdictions. This is a requirement under the Foreign Account Tax Compliance Act (FATCA) and the OECD's Common Reporting Standard (CRS).

Where can I find more information?

The OECD has comprehensive information available on CRS on their website:

www.oecd.org/tax/automatic-exchange/

In particular, their pages on tax residency and tax identification numbers may provide useful information on how these can be established and identified.

In addition, if you're unsure of any of the definitions and terms used in this form, further information can be found at the following page on the OECD website:

www.oecd.org/en/publications

Part one

Entity details

A. Nucleus account details

Client reference number

100

Nucleus account numbers

N

N

N

B. Entity category

☐ Trust

☐ Company

Legal name of entity

C. Registered details

Country of incorporation

Registration number (Please indicate the registration number used below)

☐ Global intermediary identification number (GIIN)

☐ Global entity identification number (EIIN)

☐ Tax identification number (TIN)

☐ Company registration number (CRN)

☐ Other identification number

Entity tax residency self-certification form continued

D. Registered address

Address

Country

Postcode/zip code

E. Mailing address (only to be completed if different from the above)

Address

Country

Postcode/zip code

Part two

CRS entity type

A. Entity type

Please select one of the following boxes to indicate the entity account holder's status

Financial Institutions (FI)

- ☐ i) Financial Institution – investment entity located in a non-participating jurisdiction and managed by another financial institution (if you have selected this please complete 2.C below)
- ☐ ii) Financial Institution – other investment entity
- ☐ iii) Financial Institution – depository institution, custodial institution or specified insurance company

Non-Financial Entities (NFE)

- ☐ iv) Active NFE – A corporation that is publicly traded or a related entity of a publicly traded corporation (if you have selected this please complete Part 2.B below)
- ☐ v) Active NFE – a government entity or central bank
- ☐ vi) Active NFE – an international organisation
- ☐ vii) Active NFE – other than iv. – vii.
- ☐ viii) Passive NFE – other than iv. – vii. (if you have selected this please complete Part 2.C below)

B. Public traded corporations and related entities of

If you selected iv. please provide the name of the securities market on which the stock of the corporate account holder is traded on

If the account holder is a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation below, in addition to the securities market it is traded on above

Entity tax residency self-certification form continued

C. Controlling persons

If you selected i. or viii., please name the controlling person(s) of the account holder and ensure the controlling persons self certificate form is completed for each controlling person

US FATCA classification for all non United States entities type

Please complete this section if the entity is not a US tax resident

If the entity is a registered financial institution, please select one of the below categories, and provide the entity's GIIN.

- IGA partner jurisdiction financial institution
- Registered deemed compliant foreign financial institution
- Participating foreign financial institution

Global intermediary identification number (GIIN):

If the entity is a financial institution but unable to provide a GIIN, please select one of the below reasons:

i. The entity is a sponsored financial institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a sponsoring entity. Please provide the sponsoring entity's name and GIIN.

Sponsoring entity's name:

Sponsoring entity's GIIN:

ii. The entity is a trustee documented trust, please provide your trustee's name and GIIN.

Trustee's name:

Trustee's GIIN:

iii. The entity is a certified deemed compliant, or otherwise non-reporting, foreign financial institution (including a foreign financial institution deemed compliant under annex II of an IGA, except for a tustee documented trust or sponsored financial institution).

Indicate exemption:

iv. The entity is a non-participating foreign financial institution.

If the entity is not a foreign financial institution, please confirm the entity's FATCA status below:

a. The entity is an exempt beneficial owner indicate status

b. The entity is an active non-financial foreign entity (including an excepted NFFE)

i. If the entity is a direct reporting NFFE, please provide the entity's GIIN:

ii. If the entity is a sponsored direct reporting NFFE, please provide the sponsoring entity's name and GIIN.

Sponsoring entity's name:

Sponsoring entity's GIIN:

Entity tax residency self-certification form continued

Part three

Specified US person

Please select and complete as appropriate.

a. ☐ The entity is a specified US person and the entity's US federal taxpayer identifying number (US TIN) is as follows:

b. ☐ The entity is a U.S. person that is not a specified U.S. person. Please indicate exemption:

- a ☐ a corporation the stock of which is regularly traded on one or more established securities markets for a calendar year;
- b ☐ a corporation that is a member of the same expanded affiliated group as a corporation, the stock of which is regularly traded on one or more established securities markets for the calendar year;
- c ☐ an organisation exempt from taxation under U.S. federal tax law or an individual retirement plan;
- d ☐ a broker;
- e ☐ a State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality;
- f ☐ a bank incorporated and doing business under the laws of the United States (including laws relating to the District of Columbia) or of any state thereof;
- g ☐ a real estate investment trust;
- h ☐ a regulated investment company, or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940;
- i ☐ a common trust fund;
- j ☐ a trust that is exempt from tax or is deemed a charitable trust;
- k ☐ a trust exempt from tax under section 664 or described in section 4947; or
- l ☐ a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- m ☐ a tax exempt trust under a tax exempt or public school annuity plan or government plan

Part four

Tax Residency

A. Country(ies) of tax residence and taxpayer identification number(s) (TINs)

Please indicate the country(ies) of tax residency, and the associated taxpayer identification number(s) (TINs) for the entity.

Where an entity account holder does not hold a country of tax residence, for example, if it is fiscally transparent, please indicate the country of its effective management or where its principal office is located.

If a TIN has not been provided for any of the countries of tax residency listed, please confirm the reasons for this being omitted. We may request further information if a TIN has been omitted.

One

Country of tax residence

Tax reference number type (e.g. national Insurance number or individual tax number)

Tax identification/reference number

Two

Country of tax residence

Tax reference number type (e.g. national Insurance number or individual tax number)

Tax identification/reference number

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Three

Country of tax residence

Tax reference number type (e.g. national Insurance number or individual tax number)

Tax identification/reference number

B. Explanation for TIN omission

If a TIN has not been provided for any of the countries of tax residency listed, you must specify your reasons here:

Country of residence one

Country of residence two

Country of residence three

Part five

Declaration and signature

I understand that the information supplied by me is subject to the terms and conditions governing the account holder's relationship with Nucleus setting out how Nucleus may use and share the information provided in this form.

I acknowledge that the information contained in this form regarding the account holder and the controlling persons of any reportable account(s) identified may be provided to the UK tax authorities and exchanged with the tax authorities of another country or countries in which the account holder or controlling persons may be resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the account holder, the controlling person of an account holder, or that I have the legal capacity to sign this form on behalf of the person(s) or entity(ies) to which this form relates.

I certify that where I have provided information regarding any other person (such as controlling persons to which this form relates), that I will notify these persons within 30 days that I have provided such information to Nucleus, and that this information may be provided to the UK tax authorities and exchanged with the tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I will undertake to advise Nucleus and my adviser within 30 days of any change in my circumstances which affects the tax residency of the account holder, or any controlling person(s) of the account holder, identified in this form.

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

Trustee/Authorised signature

Print name

Date

Trustee/Authorised signature

Print name

Date

Entity tax residency self-certification form continued

Trustee/Authorised signature

Print name

Date

Trustee/Authorised signature

Print name

Date

Please note: All individual trustees must sign so if there are more than four please photo copy this page and delete the trustee numbers and replace as necessary.

For literature in alternative formats, such as Braille, large print, audio or E-text, please call us on 0131 226 9535, or via the Relay UK service on 18001 0131 226 9535.

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