Individual tax residency self-certification form

Please complete this form to ensure that 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 deemed to be the date that the signing party signed this agreement.

Why have we asked you to complete this form?

As a UK financial institution, Nucleus is 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 that 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.

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

Identification of individuals

A. Nucleus account details

Client reference number

100

Nucleus account numbers

N

N

N

B. Name

Surname

Forename(s)

Title

☐ Mr ☐ Mrs ☐ Ms ☐ Miss

☐ Other

C. Residential address

Address

Country

Postcode/zip code

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D. Postal address (only to be completed if different from the above)

Address

Country

Postcode/zip code

E. Birth details

Date of birth

Town or city of birth

Country of birth

Part two

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).

If a TIN has not been provided for any of the countries of tax residency listed, please confirm the reasons for this being omitted in section B. 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

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

Individual tax residency self-certification form continued

C. Declaration of US citizenship or US residence for tax purposes

Please tick a, b, c, or d and complete as appropriate:

a. ☐ I confirm that I am a US citizen and/or resident in the US for tax purposes (green card holder or resident under the substantial presence test) and my US federal taxpayer identifying number (US TIN) is as follows:

b. ☐ I confirm that I was born in the US (or a US territory) but am no longer a US citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

c. ☐ I confirm that I am currently renouncing my US citizenship and have evidenced this in the form Certified copy of my DS-4083 form (otherwise known as CLN for Certificate of Loss of Nationality) and/or a certified copy of my passport in which I am obtaining new citizenship.

d. ☐ I am not a US national. I am not resident in the United States of America and I am not subject to US tax reporting.

Part three

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) 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.

Signature

Name

Date

If you are signing this form on behalf of the account holder or controlling person named above, please indicate the capacity in which you are signing the form.

Capacity

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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