

TAX DECLARATION FOR TRUST AND CORPORATE INVESTORS

For use in the UK

We are required to obtain information from you to determine your tax status. This is to enable us to comply with regulations governing automatic exchange of information, including the US Foreign Account Tax Compliance Act (FATCA) and Tax Information Agreements (TISAs) between the UK and its Crown Dependencies and Overseas.

Collection and Disclosure of Information

Jurisdictions in which we have regulated businesses have agreed a number of inter-governmental agreements (IGAs) to share tax information with tax authorities in other jurisdictions. The requirement to collect and report information about customers' tax arrangements is now a legal requirement and as a financial services company we are legally obliged to comply. We are therefore asking for your tax residency and tax reference numbers (where applicable) and will note this information on our records.

Depending on the information collected we may be required to report details about you and your investment to our local tax authority who may exchange this information with overseas tax authorities.

Please complete and return this form so that we can determine if we need to report details about you and your investment.

Policy/bond/account number (if known)

Policy/bond/account holder name

PART 1 – TYPE OF ENTITY

Please tick to indicate below which of the following entity categories applies to you.

Tick one

1.1 Financial Institution ☐

A Financial Institution is an entity which carries out activity related to deposit taking, investment activity, insurance or custody services. This includes:

- Banks
- Insurance Companies
- Custodial Institutions
- Investment Entities

An Investment Entity is one that primarily conducts as a business one or more of the following activities on behalf of a customer:

- trading in money market instruments, foreign exchange, exchange, interest rate and index instruments, transferable securities or commodity future trading
- individual and collective portfolio management; or
- otherwise investing, administering or managing financial assets or money on behalf of other persons

In some circumstances it may be possible that a trust holding an insurance policy will be treated as an Investment Entity, particularly where a professional trustee service provider is acting as trustee.

1.2 Non-trading entity (Passive Non-Financial Foreign* Entity) ☐

This is an entity which is not actively trading, for example where the entity only exists to hold investments or income on behalf of another, such as:

- a private company;
- a partnership; and
- other legal arrangements such as a non-professionally managed trust.

1.3 Actively Trading Entity (Active Non-Financial Foreign* Entity) ☐

This is an entity which actively engages in trading activity, trades or professions which generates the majority of the income of the entity. If the majority of the income of the entity is generated from passive investments then you should tick 1.2. If you are an entity which is established for religious, charitable, scientific, artistic, cultural, athletic or educational purposes please select 1.4.

1.4 Other Non-Financial Foreign* Entity ☐

If you do not fall into any of the above three categories please describe in the space below the nature of the activity carried out by the entity and if you are claiming exemption from FATCA, please detail the reason. Examples of such entities could be charitable trusts, organisations, sports, clubs, associations and government agencies.

*** For the purposes of this document 'foreign' means not in the USA or Crown Dependencies/Overseas Territories**

PART 2 – TAX RESIDENCE

Tax residency rules for entities vary from country to country and can be complicated. For instance, companies may be tax resident in the country where they are incorporated but may also be tax resident in countries in which they operate. The rules relating to the tax residency for trusts can be equally complex.

If you are in doubt as to your country of tax residence, you should seek professional advice.

Please list below each country in which the entity is resident for tax purposes and the tax reference number of the entity, if relevant.

COUNTRY/COUNTRIES OF TAX RESIDENCE	TAX IDENTIFICATION NUMBER (TIN)	TYPE OF TIN

PART 3 – FURTHER INFORMATION

Part 3 MUST be completed if you ticked 1.1 or 1.2 in Part 1.

A FINANCIAL INSTITUTIONS

This MUST be completed if you ticked 1.1 in Part 1.

Please tick to indicate which of the following best describes the entity/trust, in accordance with the Regulations:

Tick one

3.1 Financial Institution in a Model 1 or Model 2 IGA country* ☐

You can find a list of Model 1 and Model 2 countries at <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

3.2 Participating Financial Institution in a non-IGA country* ☐

This is a Financial Institution in a non-IGA country that has entered into an agreement with the US Internal Revenue Service (IRS) to comply with the FATCA Regulations.

3.3 Registered Deemed Compliant Financial Institution* ☐

This is a Financial Institution that has registered in accordance with the FATCA regulations to declare its status. This includes certain local banks, qualified collective investment vehicles (including non-profit organisations and certain retirement funds), restricted funds and Financial Institutions that comply with the regulations.

3.4 Certified Deemed Compliant Financial Institution ☐

This is a Financial Institution which is not required to register under the regulations. For example, this includes non-registered local banks.

3.5 Exempt Beneficial Owner ☐

The term Exempt Beneficial Owner means a government entity, an international organisation, a central bank or a UK registered pension scheme, or non-UK pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of the Regulations.

3.6 Non-Participating Foreign Financial Institution (NPFFI) ☐

An NPFFI is a Financial Institution that has not entered into an agreement to comply with the Regulations and is not a Registered Deemed Compliant Financial Institution or a Certified Deemed Compliant Financial Institution.

*IRS Global Intermediary Identification Number (GIIN)

A GIIN is issued by the US Internal Revenue Service to Financial Institutions which are complying with the Regulations.

If you have ticked 3.1, 3.2 or 3.3 please provide your GIIN.

If you do not yet have a GIIN, please advise us when you have been issued with one.

B CONTROLLING PERSONS

This MUST be completed if you ticked 1.2 in Part 1.

We must obtain information about the underlying Controlling Persons. A Controlling Person is any individual who exerts control over, or has a majority ownership interest in, an entity.

- For companies this includes shareholders who own or control more than 25% of the shares or voting rights or otherwise exercise control over the company. For example, an individual who exercises control over a company is where an individual has less than 25% of the shares or voting rights but who has a percentage ownership or voting right which is significantly higher than other shareholders.
- For trusts this includes settlors, trustees, protectors (if any) and any beneficiary entitled to 25% or more of the trust property.

Please complete the relevant details in the following table in relation to the persons who have ownership or control of the entity.

B CONTROLLING PERSONS (CONTINUED)

Please complete the relevant details in the table below in relation to the persons who have ownership or control of the entity. If there are more than four controlling persons, please provide the same information for each one by using a copy of this page.

<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Shareholder	<input type="radio"/> Beneficiary (or included in a class of beneficiaries)
Full name including title				
Full address				
				Postcode
Date of birth (dd/mm/yyyy)		Town/City and Country of birth		
Nationality(ies)	Country(ies) of residence for taxation	Tax identification number(s) (TIN)*	Type of TIN*	

<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Shareholder	<input type="radio"/> Beneficiary (or included in a class of beneficiaries)
Full name including title				
Full address				
				Postcode
Date of birth (dd/mm/yyyy)		Town/City and Country of birth		
Nationality(ies)	Country(ies) of residence for taxation	Tax identification number(s) (TIN)*	Type of TIN*	

<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Shareholder	<input type="radio"/> Beneficiary (or included in a class of beneficiaries)
Full name including title				
Full address				
				Postcode
Date of birth (dd/mm/yyyy)		Town/City and Country of birth		
Nationality(ies)	Country(ies) of residence for taxation	Tax identification number(s) (TIN)*	Type of TIN*	

<input type="radio"/> Settlor	<input type="radio"/> Trustee	<input type="radio"/> Protector	<input type="radio"/> Shareholder	<input type="radio"/> Beneficiary (or included in a class of beneficiaries)
Full name including title				
Full address				
				Postcode
Date of birth (dd/mm/yyyy)		Town/City and Country of birth		
Nationality(ies)	Country(ies) of residence for taxation	Tax identification number(s) (TIN)*	Type of TIN*	

* In the UK and the Isle of Man this is known as a National Insurance Number. In Guernsey and Jersey this is called a Social Security Number. In the United States this is known as a Tax Identification Number (TIN).

PART 4 – DECLARATION AND CERTIFICATION

1. We, as directors, controllers, trustees or persons acting on behalf of the entity declare that the information provided in this Tax Declaration is, to the best of our knowledge and belief, accurate and that the statements made by us are true and complete.
2. We agree to notify you if any information contained in this Tax Declaration changes, for example where the controlling persons change. We understand that this may require us to complete a new Tax Declaration form.
3. We understand that the information collected in this Tax Declaration may be disclosed to the collecting institution's home state tax authority which may, under a relevant inter-governmental agreement, provide the information to an overseas tax authority.

By signing this declaration we confirm that we have read the above declaration and, if a third party has completed this form on behalf of the policy/bond/account holder that all the information provided within it is correct.

Signed on behalf of
(entity name)

Signed by
(please print name)

Signed by
(please print name)

Capacity in which
you are signing

Capacity in which
you are signing

Signature

Signature

Date
(dd/mm/yyyy)

Date
(dd/mm/yyyy)

Signed by
(please print name)

Signed by
(please print name)

Capacity in which
you are signing

Capacity in which
you are signing

Signature

Signature

Date
(dd/mm/yyyy)

Date
(dd/mm/yyyy)

Signed by
(please print name)

Signed by
(please print name)

Capacity in which
you are signing

Capacity in which
you are signing

Signature

Signature

Date
(dd/mm/yyyy)

Date
(dd/mm/yyyy)

www.oldmutualwealth.co.uk

Please be aware that calls and electronic communications may be recorded for monitoring, regulatory and training purposes and records are available for at least five years.

Old Mutual Wealth is the trading name of Old Mutual Wealth Limited which provides an Individual Savings Account (ISA) and Collective Investment Account (CIA) and Old Mutual Wealth Life & Pensions Limited which provides a Collective Retirement Account (CRA) and Collective Investment Bond (CIB).

Old Mutual Wealth Life Assurance Company Limited, Old Mutual Wealth Limited and Old Mutual Wealth Life & Pensions Limited are registered in England & Wales under numbers 1363932, 1680071, and 4163431 respectively. Registered Office at Old Mutual House, Portland Terrace, Southampton SO14 7EJ, United Kingdom.

Old Mutual Wealth Life Assurance Company Limited and Old Mutual Wealth Life & Pensions Limited are authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Their Financial Services register numbers are 110462 and 207977 respectively.

Old Mutual Wealth Limited is authorised and regulated by the Financial Conduct Authority with register number 165359. VAT number for all above companies, except Old Mutual Wealth Life Assurance Limited, is 386 1301 59.