

Tax residency self-certification form for entities

How to complete this form

Please complete all sections as directed. Once completed, you can email this to us at investorsupport@octopusinvestments.com, or post to: **Octopus Investments Limited, PO Box 10847, Chelmsford CM99 2BU**.

We are legally required to collect information about the tax residency and classifications of each investor which may be shared with HM Revenue & Customs. For further information, please visit octopusinvestments.com/reportingforms. If you're registering a corporate Trustee, they'll also need to provide their Tax Residency Status separately. Please call us for the required form.

Section 1 – About the entity

Entity/Organisation name	Country of incorporation/formation

Registered address

Country	Postcode

Address of communications (if different)

Country	Postcode

Indicate the name of any Controlling Person(s) of the entity

In the case of trusts this may include, but is not limited to: settlors, trustees and any named beneficiaries; and in the case of companies this may include, but is not limited to: owners, managing officials, and any person who owns or controls more than 25% of the capital, profits or voting rights.

Section 2 – Tax Residency Status for the entity

2.1 – Tax residency

Is the entity a tax resident in any country outside the UK, or do you complete tax returns on behalf of the entity in any other country?

Please note, if your organisation is a branch you should consider this at the branch level, not at the legal entity level.

☐ No – please go straight to **Section 2.2**.

☐ Yes – please complete the table below.

Please list the country(ies), other than the UK, in which you are resident for tax purposes. Please provide the Taxpayer Identification Number (TIN) or functional equivalent for each country(ies), or tick the relevant box if the country does not provide a TIN.

Country	Taxpayer Identification Number (TIN)	TIN not available
		☐
Country	Taxpayer Identification Number (TIN)	TIN not available
		☐
Country	Taxpayer Identification Number (TIN)	TIN not available
		☐
Country	Taxpayer Identification Number (TIN)	TIN not available
		☐

*2.2 – TO BE COMPLETED BY FINANCIAL INSTITUTIONS ONLY (complete either 2.2 OR 2.3 only)

* All Entities/Branches FATCA classification under the UK-US IGA

Global Intermediary Identification Number (GIIN)	Name of sponsoring entity, if applicable

* If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN

- ☐ It is a Financial Institution in an IGA Partner Jurisdiction and has not yet obtained a GIIN.
- ☐ It is a Financial Institution in a non-IGA Partner Jurisdiction that has not yet applied for a GIIN, but intends to apply for a GIIN.
- ☐ It is a Financial Institution in a non-IGA Partner Jurisdiction that has applied for, but has yet to receive a GIIN.
- ☐ It is an Exempt Beneficial Owner.
- ☐ It is a Certified Deemed Compliant Financial Institution.
- ☐ It is a Non-Participating Foreign Financial Institution.

* All Entities/Branches classification under the Common Reporting Standard

Financial Institution – Investment Entity

- ☐ An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

Please complete the relevant Tax Residency Status section for each controlling person. (In the case of trusts this may include: settlors, trustees and any named beneficiaries. In the case of companies this may include: owners, managing officials, and any person who owns or controls more than 25% of the capital, profits or voting rights). Download forms at octopusinvestments.com/reportingforms.

- ☐ Other Investment Entity.

OR

- ☐ Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company.

***2.3 – TO BE COMPLETED BY NON-FINANCIAL INSTITUTIONS ONLY** (complete either 2.2 OR 2.3 only)

***All Entities/Branches FATCA classification under the UK-US IGA**

- ☐ Active Non-Financial Foreign Entity (NFFE).
- ☐ Passive Non-Financial Foreign Entity (NFFE), please complete the relevant Tax Residency Status section for each controlling person. (In the case of trusts this may include: settlors, trustees and any named beneficiaries. In the case of companies this may include: owners, managing officials, and any person who owns or controls more than 25% of the capital, profits or voting rights).
- ☐ Direct Reporting Non-Financial Foreign Entity (NFFE), if sponsored please provide the details of the sponsoring entity:

Name

GIIN

- ☐ Please tick this box to confirm that the sponsoring entity has agreed to act as the sponsoring entity for your organisation.

***All Entities/Branches classification under the Common Reporting Standard**

- ☐ Active Non-Financial Entity (NFE) – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.

If you have ticked, please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity above is a Related Entity of:

- ☐ Active Non-Financial Entity (NFE) – a Government Entity or Central Bank.
- ☐ Active Non-Financial Entity (NFE) – an International Organisation.
- ☐ Active Non-Financial Entity (NFE) – other than above (for example a start-up NFE or a non-profit NFE).
- ☐ Passive Non-Financial Entity (NFE) – please complete the relevant Tax Residency Status section for each controlling person. (In the case of trusts this may include: settlors, trustees and any named beneficiaries. In the case of companies this may include: owners, managing officials, and any person who owns or controls more than 25% of the capital, profits or voting rights). Download forms at octopusinvestments.com/reportingforms.

Section 3 – Declaration

I declare that to the best of my knowledge and belief, the information I have provided in this form is true, correct and complete.

I understand that the information contained in this form and any information about the Investor and any Reportable Accounts may be reported to the tax authorities of the country in which these accounts are maintained. They may also be exchanged with tax authorities of another country or countries in which the Investor is a tax resident depending on the Intergovernmental Agreements (IGAs) that are in place.

Name of applying entity

First signatory

Signature

Name of signatory

Position of signatory

Telephone number of signatory **Date signed** (dd mm yyyy)

Second signatory (if applicable)

Signature

Name of signatory

Position of signatory

Telephone number of signatory **Date signed** (dd mm yyyy)

We have a range of ways to help make our communications accessible. If you'd like to know more, please get in touch.



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Send completed form to:
Octopus Investments
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