

# Tax Residency Self-Certification Form for Entities

## How to complete this form

- 1 Please complete all sections as directed.
- 2 Once completed please send to:

**Octopus Investments Limited**  
PO Box 10847  
Chelmsford  
CM99 2BU

Recent regulatory changes mean we have to hold additional information on all entities holding a financial account with us.

An entity is either a trust, a corporation, a partnership, a pension fund or a charity.

We therefore need you to complete a short form declaring the following important pieces of information:

1. Details about your entity
2. Whether your entity is liable to pay tax or complete a tax return in a country outside of the UK (its 'tax residency status')
3. Your entity's classification under the new rules

### Why have these regulations been introduced?

The UK Government has signed a number of Intergovernmental Agreements (IGAs). The purpose of these agreements is to prevent account holders from using foreign banks and other financial organisations to avoid paying tax on their income and assets. These IGAs involve entering into an automatic information exchange as part of a commitment to combat tax evasion.

### Tax Residency Self-Certification

The purpose of this form is to enable us to obtain the relevant data and comply with UK law and guidance. In order to do this, we need you to complete this form so that we can determine how your entity is treated under the IGAs.

If you have any questions about how to complete this form, please contact your tax adviser or visit [octopusinvestments.com/reportingforms](https://octopusinvestments.com/reportingforms) for guidance notes, a glossary and answers to frequently asked questions.

Section 1 – About the entity	
Entity/Organisation name	<input type="text"/>
Country of incorporation/formation	<input type="text"/>
Registered address	<input type="text"/>
	<input type="text"/>
Country	Postcode <input type="text"/>
Address of communications, if different	<input type="text"/>
	<input type="text"/>
Country	Postcode <input type="text"/>
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.
	<input type="text"/>

Section 2 – Tax Residency status																
Please note, if your organisation is a branch you should consider this at the branch level, not at the legal entity level	Is the entity tax resident, or do you complete tax returns on behalf of the entity, in any country other than the UK?															
	<input type="checkbox"/> No – please go straight to <b>Section 3</b> . If your country of birth or country of citizenship is outside of the UK, please send us a certified copy of a valid UK ID, such as a UK driving licence or passport, or a certified letter from HM Revenue & Customs, to confirm your UK tax residency status.															
	<input type="checkbox"/> Yes – please list the country(ies), other than the UK, in which the entity is 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.															
	<table border="1"> <thead> <tr> <th>Countries</th> <th>Taxpayer Identification Number (TIN)</th> <th>TIN not available</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Countries	Taxpayer Identification Number (TIN)	TIN not available	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
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## Section 3 – All Entities/Branches FATCA classification under the UK-US IGA

<b>A – TO BE COMPLETED BY FINANCIAL INSTITUTIONS ONLY</b>	
Global Intermediary Identification Number (GIIN)	<input type="text"/>
Name of sponsoring entity, if applicable	<input type="text"/>
If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN	<input type="checkbox"/> It is a Financial Institution in an IGA Partner Jurisdiction and has not yet obtained a GIIN
	<input type="checkbox"/> 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
	<input type="checkbox"/> It is a Financial Institution in a non-IGA Partner Jurisdiction that has applied for, but has yet to receive a GIIN
	<input type="checkbox"/> It is an Exempt Beneficial Owner
	<input type="checkbox"/> It is a Certified Deemed Compliant Financial Institution
	<input type="checkbox"/> It is a Non-Participating Foreign Financial Institution
<b>B – TO BE COMPLETED BY NON – FINANCIAL INSTITUTIONS ONLY</b>	
Please tick to confirm your organisation's FATCA status under the UK-US IGA	<input type="checkbox"/> Active Non-Financial Foreign Entity (NFFE)
	<input type="checkbox"/> Passive Non-Financial Foreign Entity (NFFE) – please complete the relevant Self Certification Forms 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 <a href="https://www.octopusinvestments.com/reportingforms">octopusinvestments.com/reportingforms</a>
	<input type="checkbox"/> Direct Reporting Non-Financial Foreign Entity (NFFE) – if sponsored please provide the details of the sponsoring entity: Name: <input type="text"/>
	GIIN: <input type="text"/>
	<input type="checkbox"/> Please tick this box to confirm that the sponsoring entity has agreed to act as the sponsoring entity for your organisation.

## Section 4 – All Entities/Branches classification under the Common Reporting Standard

<b>A – TO BE COMPLETED BY FINANCIAL INSTITUTIONS ONLY</b>	
Please tick to confirm your organisation's status under the Common Reporting Standard	<b>Financial Institution – Investment Entity</b>
	<input type="checkbox"/> An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. Please complete the relevant Self Certification Forms 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 <a href="https://www.octopusinvestments.com/reportingforms">octopusinvestments.com/reportingforms</a>
	<input type="checkbox"/> Other Investment Entity
	<b>OR</b>
	<input type="checkbox"/> <b>Financial Institution</b> – Depository Institution, Custodial Institution or Specified Insurance Company
<b>B – TO BE COMPLETED BY NON – FINANCIAL INSTITUTIONS ONLY</b>	
Please tick to confirm your organisation's status under the Common Reporting Standard	<input type="checkbox"/> 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: <input type="text"/>
	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: <input type="text"/>
	<input type="checkbox"/> Active Non-Financial Entity (NFE) – a Government Entity or Central Bank
	<input type="checkbox"/> Active Non-Financial Entity (NFE) – an International Organisation
	<input type="checkbox"/> Active Non-Financial Entity (NFE) – other than above (for example a start-up NFE or a non-profit NFE)
	<input type="checkbox"/> Passive Non-Financial Entity (NFE) – please complete the relevant Self Certification Forms 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 <a href="https://www.octopusinvestments.com/reportingforms">octopusinvestments.com/reportingforms</a>

## Section 5 – Declaration

**Investor 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**

**Signature**

**Name of signatory**

**Position of signatory**

**Telephone number for signatory**

Country code

Telephone number

## Got a question?

We don't offer financial or tax advice, which is why we always recommend talking to a qualified financial adviser before making any investment decisions. However, if you have any other questions, please call us on **0800 316 2295**. We're always happy to hear from you.



0800 316 2295  
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**octopusinvestments.com**



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