



For customers

# Entity self-certification declaration

Please read through the entire form including the explanatory notes before filling it out. If your personal circumstances mean you need any additional support, or if you'd like a large print, Braille or audio CD version of this document, please call 0345 604 4001 (call charges will vary) or visit [aegon.co.uk/support](http://aegon.co.uk/support)

## About this form

An entity can be a trust, company, charity, pension fund or some other body.

This form is used to confirm the details of an entity for tax purposes.

Where you see a number in this format '1', we've provided further information in our 'Notes' section.

Words in **bold** are defined terms that we explain in the 'Definitions' section at the end of this form.

Please complete this form by typing in the boxes, including the signature box and emailing it to [aegoncofundsadministration@aegon.co.uk](mailto:aegoncofundsadministration@aegon.co.uk)

Our email system and the way we deal with data internally is secure. However, we're unable to ensure the security of emails before they reach us so please consider this and do not include any personally sensitive, financial or banking information that has not been appropriately secured.

Whenever you see this icon ☒, you may have to send us additional information.

## 1. Entity details

Customer number (if applicable)

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Entity/owner

Address

Postcode

Is the entity:

A **financial institution** (including a professionally managed trust) – tell us your **Global Intermediary Identification Number (GIIN)**<sup>1</sup> below if available.

A **non-participating financial institution**

A UK registered pension fund<sup>2</sup>

A court deputy

If the entity making this declaration is any of the four above classifications all authorised signatories must now complete and sign the declaration in section 3.

An **actively trading non-financial institution** (includes most charities or not for profit organisations)

A **non-trading investment body** (including a non-professionally managed trust)

**Other** – please specify

If the entity making this declaration is any of the three classifications above you must now complete section 2 and have all authorised signatories complete and sign the declaration in section 3.

## 2. Residency details

2a. For tax purposes, is the entity resident anywhere other than the UK?<sup>3</sup>

- No – please go to question 2b and then complete section 3.
- Yes – list the country or countries in which the entity is resident for tax purposes, together with any Tax reference number(s)/Tax identification number(s) ('TIN'), if relevant:

Country/Countries of tax residency	Tax reference/Tax identification number(s)

Please now complete section 2b and then complete section 3.

2b. If the entity is a non-trading investment body, such as a non-professionally managed trust or a private company, are any of the controlling persons<sup>4</sup> of the entity resident for tax purposes anywhere other than the UK?

- No – please complete section 3.
- Yes – for each controlling person identified as part of the 'anti-money laundering and know your customer' process, please list the controlling person's details and the country or countries in which they are tax resident, together with any Tax reference number(s)/TIN(s) that may be relevant:

Full name				
Date of birth (dd/mm/yyyy)				
Full address				
What makes this individual a controlling person? <ul style="list-style-type: none"> <li>• Settlor</li> <li>• Trustee</li> <li>• Protector</li> <li>• Beneficiary<sup>5</sup> or class of beneficiaries</li> <li>• Shareholder<sup>6</sup></li> </ul>				
Country/Countries of tax residency				
Tax reference number(s)				

If there are more than four controlling persons, you can continue on a separate sheet of paper, sign it and attach it to this form.

## 2. Residency details – continued

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The International Tax Compliance Regulations 2015 give effect to three separate agreements:

- the Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information, which implements the Organisation for Economic Co-operation and Development's (OECD's) Common Reporting Standard (CRS);
- the revised European Directive on Administrative Co-operation (DAC), and
- the UK's agreement with the United States regarding the US Foreign Account Tax Compliance Act (FATCA).

These new regulations were enacted in the UK as the International Tax Compliance Regulations 2015/878 and require us to collect information about each entity's tax residency and to share information on their account with HM Revenue & Customs (HMRC) in certain circumstances. HMRC will then share this information with the tax authorities in the relevant countries and territories that are party to the three agreements listed above. If we don't receive a valid self-certification, we'll have to report the entity as an undocumented account to HMRC.

Please tell us if any of the entity's information changes in the future. If you have any questions about the entity's tax residency, please contact your tax adviser.

For further information on International Tax Information Exchange please see our website, the HMRC website or, for more information on trusts, the STEP website.

## 3. Declaration

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In this declaration, 'we' means the entity and those who control the entity and 'you' means Aegon.

We've provided details through self-certification of all countries in which we are resident for tax purposes. We declare the information provided is, to the best of our knowledge, correct and complete. We acknowledge that you might have to report information about the entity and those controlling the entity to HMRC in accordance with UK legislation and HMRC might then share these details with the tax authorities in the relevant countries and territories that are party to the three agreements listed above.

We'll undertake to provide you with an updated self-certification form where a change in circumstances causes any of the information contained in this form to no longer be correct.

You (the entity) should sign and date this form by typing your full name(s) in the signature box below and typing the date in the date box or by using any other electronic signature method we have agreed, in writing with your adviser, to accept. Your typed name(s) or agreed electronic signature method in the signature box will be your signature. When you sign the form, by typing your name(s) in this box or using the agreed electronic signature method, you are making the declarations and confirming that you wish to proceed with the instructions in this form.

Date

D	D	M	M	2	0	Y	Y
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Print name of the entity's authorised signatory<sup>7</sup>

Signature of entity's authorised signatory  
(type name here)<sup>7</sup>

Date

D	D	M	M	2	0	Y	Y
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Print name of the entity's authorised signatory<sup>7</sup>

Signature of entity's authorised signatory  
(type name here)<sup>7</sup>

### 3. Declaration – continued

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Date

D	D	M	M	2	0	Y	Y
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Print name of the entity's authorised signatory<sup>7</sup>

Signature of entity's authorised signatory  
(type name here)<sup>7</sup>

Date

D	D	M	M	2	0	Y	Y
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Print name of the entity's authorised signatory<sup>7</sup>

Signature of entity's authorised signatory  
(type name here)<sup>7</sup>

### Notes

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If you have any questions on how to complete this form we recommend that you speak to an adviser.

1. If you don't have a GIIN yet, you should notify us when you've been issued one. GIIN numbers have been required since 1 January 2015.
2. This form is required where the entity invests in a product which falls within the scope of the regulations, such as a General Investment Account.
3. Tax residency rules for entities vary from country to country, and can be quite complicated. If there's doubt about where an entity is a tax resident, professional advice may be required.
4. Controlling persons – for a trust this includes the settlor, trustee, protector (if any), beneficiary or class of beneficiaries. For any other entity, it includes a shareholder and/or any other individual controlling the investment.

5. A beneficiary's details only need to be included if they own or are entitled to at least 25% of the trust property.
6. A shareholder's details need to be included where they own or control more than 25% of the shares or voting rights – or they own less than 25% but the percentage of their shareholding is significantly higher than any other.
7. An authorised signatory can be the directors of a company, the trustees of a trust, the directors or trustees of a charity or the trustees or scheme administrators of a pension fund.

## Definitions

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### **Actively trading non-financial institutions**

Private companies and partnerships, for example manufacturing companies, solicitors or accountancy firms, or other companies carrying out trades or supplying services.

### **Global Intermediary Identification Number**

(GIIN) – this is the number issued to a financial institution when its registration is approved by the US Internal Revenue Service.

### **Non-trading investment body**

For example, a trust with no professional trustees, there's no one employed to professionally manage the trust and no discretionary fund manager. Where the only trustee investment is a unit linked investment bond and there are no professional trustees, the trust is likely to fall in this category. It would also include private companies, partnerships and other legal arrangements that are not actively trading, for example where they only exist to hold investments or receive investment income. Extra scrutiny of these investment bodies is required under these regulations as we're required to identify the controlling persons behind these bodies and their tax residency status.

### **Other**

Examples of other entities could include government agencies or bodies of an international character. Reference to the detailed specific guidance issued by HMRC may be required when dealing with such entities.

### **Financial institution**

This includes a bank, a custodial institution, an investment entity, another life insurance company and professionally managed trusts. A professionally managed trust is generally one where there's a corporate trustee acting, a professional or a corporate body employed to manage the trust, or a discretionary fund manager employed to directly manage the trust investments.

### **Non-participating financial institution**

This is a financial institution which isn't complying with its FATCA requirements and as a result will be subject to withholding.



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