



## Self Certification Declaration Form for Entities and Trusts

**Please read these instructions before completing the form.**

“Regulations based on the OECD Common Reporting Standard (“CRS”)] require Skipton International to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside of Guernsey, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to The Revenue Service, Guernsey and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

**Please complete this form where you need to self-certify on behalf of an entity account holder.**

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an “Individual tax residency self-certification form.” For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the [OECD automatic exchange of information portal](#).

**Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution.**

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing a “Controlling Person tax residency self-certification form” for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**As a financial institution, we are not allowed to give tax advice.**

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the [OECD automatic exchange of information portal](#).

## Entity / Organisation / Trust Information

Name of Entity/Organisation/Trust

Country of Incorporation/Organisation

Permanent Registered/Residence

Address (do not use a PO Box or 'in care of' address)

Mailing Address (if different from above)

Country\* (mandatory field)

## Account Number

Account Number(s) with Skipton International (for existing accounts only)	Account Name(s)
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## Contact Details

Email Address

Telephone Number (include area code)

Tax Residency

If the Entity/Trust is resident in United States you must also complete and return an IRS (Internal Revenue Service) W-9 form and include any additional tax residences in the table below.

Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent\* (“TIN”)

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet  
If a TIN is unavailable please provide the appropriate reason **A, B** or **C** where appropriate:

- Reason A** - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents
- Reason B** – The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- Reason C** – No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

Country/Jurisdiction of tax residence	TIN	If no TIN available enter reason A,B or C
1		
2		
3		

Please explain in the following boxes why you are unable to obtain a TIN if you selected reason **B** above.

1

2

3

## Entity/Trust Classification

The Entity / Trust will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE). If you are an FI please complete Section 1 below and if you are an NFFE please complete Section 2 below to determine the status of the Entity.

### SECTION 1. The Entity/Trust is a Financial Institution

If you have registered as an FI or as a Sponsored Investment Entity please provide your Global Intermediary Identification Number (GIIN) obtained for FATCA purposes

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If you are a Sponsored Investment Vehicle please provide the GIIN of the sponsoring FI

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Name of Sponsoring FI (where applicable)

#### If unable to provide a GIIN, please check the reason below:

The Entity/Trust is in a country which has signed an intergovernmental agreement and has not yet obtained a GIIN

The Entity / Trust has applied, or is going to apply, for a GIIN (but has not yet received it)

The Entity / Trust is Registered Non Profit Organisation

The Entity / Trust is Certified Deemed Compliant

The Entity/Trust is an Owner Documented FI

The Entity / Trust is a Non-Participating FI

Other (please specify)

### SECTION 2. The Entity / Trust is not a Financial Institution

#### Status of Entity/Trust (please check below):

Active NFFE (e.g Registered Charity)

Passive NFFE (complete Section 2a below)

Excepted NFFE (not applicable for IGA jurisdictions)

Other (please specify)

## Section 2a. Passive NFFE' Controlling Persons

If you have declared the Entity/Trust to be an FI or an Active NFFE in the above section, you do not need to complete this section. Otherwise, the Entity/Trust will be considered a 'Passive NFFE' and you should complete this section.

Please ensure you list below, each controlling person along with all the countries of tax residency and all Tax Reference Numbers for each controlling person. If a controlling person is a US citizen, US Green Card holder, or US resident, you should include United States in the table below, along with his/her US Tax Identification Number.

The term 'controlling persons' is to be interpreted in a manner consistent with the applicable Anti-Money Laundering regulations, e.g. beneficial owner(s) of companies with 25% or more of the issued share capital; the trustee, settler, beneficiary, class of beneficiaries or protector of a trust, and in any case a person actually exercising control. A ['Self Certification Declaration Form for an Individual'](#) will be required for each controlling person.

Name	Country of Tax Residency	Address	Tax Reference Number	City & Country of Birth	Date of Birth
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## Declaration

I/we declare that

1. The information I/we have provided within this form, to the best of my/our knowledge and belief, is true, accurate and complete.
2. I/we agree to submit a revised form with an updated declaration within 30 days of any of the above information changing (change in circumstances).
3. I/we are aware that in certain circumstances Skipton International Limited will be obliged to share this information with their local tax authorities, who may pass it on to other tax authorities.
4. I/we have the required authority to sign this certification on behalf of the above named Entity / Trust.

Full Name

Signature

Full Name

Signature

Date

**PO BOX 509, Tudor House, The Bordage, St Peter Port, Guernsey, Channel Islands, Great Britain, GY1 6DS**

**+44 (0)1481 730730    [www.skiptoninternational.com](http://www.skiptoninternational.com)**

Skipton International Limited (Skipton), registered in Guernsey: 30112, is a wholly owned subsidiary of Skipton Building Society.

Skipton is licensed under the Banking Supervision (Bailiwick of Guernsey) Law 2020, as amended.

Skipton will comply with the Data Protection (Bailiwick of Guernsey) Law 2017 at all times when obtaining and processing personal data. Our Privacy Policy can be found at [www.skiptoninternational.com](http://www.skiptoninternational.com). Skipton is a participant in the Guernsey Banking Deposit Compensation Scheme (the "Scheme") established by The Banking Deposit Compensation Scheme (Bailiwick of Guernsey) Ordinance, 2008 (the "Ordinance"). Further information and a leaflet about the Scheme are available at: Website: [www.dcs.gg](http://www.dcs.gg)

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Deposits made with Skipton International Limited are not covered by the Financial Services Compensation Scheme established under the UK Financial services and Markets Act 2000.

To help maintain service and quality, telephone calls may be recorded and monitored.