



Ulster Bank

# Entity Self-Certification Form

**General instructions to assist you with completing this form.**

## Part 1

- Sections A, B and C must be completed in full.
- The tax residency table must contain ALL countries in which the entity is tax resident.
- For non-UK tax residences, a TIN must be provided or a valid reason code that is applicable to the tax residency location.
- We request pension / retirement funds with a PSTR reference to please provide this on the form.

## Part 2

- This part of the form is split into 3 questions. Please answer YES to one of these questions only.
- If the question has been answered YES, please elect one of the sub-classifications within the main question only.
- If the sub-question requires additional information, this must also be provided for the form to be considered valid.

## Part 3

- This part of the form is split into 2 questions. Please answer YES to one of these questions only.
- If the question has been answered YES, please elect one of the sub-classifications within the main question only.
- If the sub-question requires additional information, this must also be provided for the form to be considered valid.

## Part 4

- The signature must not be blank.
- The signatory must be a recognised person who is able to sign tax documentation on behalf of the entity.
- The print name must not be blank. The printed name must be fully legible.
- The date must not be blank and must be in the format advised.
- The capacity of the signatory must be that of a senior managing official or a person who is recognised as a signatory on behalf of the entity. Senior managing officials can be titles such as Director, COO, CFO.

There is also an FAQ section towards the back of this document that may give you further assistance with regard to terminology used within this document.

# Entity Self-Certification Form

Please note – when filling out this form please use the tab and arrow keys to move between the relevant fields. Ensure you do not use the return or enter keys. Please complete parts 1-4 as instructed in BLOCK CAPITALS.

## Part 1. Identification of account holder:

A. Legal name of entity/branch

B. Country of incorporation or organisation

C. Permanent registered address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address

Address line 1

Address line 2

Address line 3

Country

Postcode/Zip code

## D. Country/Jurisdiction of tax residence

Please complete the following table indicating all jurisdictions where the entity is tax resident and its Taxpayer Identification Number (TIN) such as a Unique Taxpayer Reference Number or functional equivalent.

If the entity account holder is not tax resident in any jurisdiction, please indicate this in the first line of the table below and provide the place of effective management or country in which its principal or registered office is located in the second line.

1. Country/Jurisdiction of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

2. Country/Jurisdiction of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

3. Country/Jurisdiction of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

\* If you are unable to provide a TIN, 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, e.g. Cayman

**Reason B:** The Account Holder is otherwise unable to obtain a TIN or equivalent number

**Reason C:** No TIN is required (note: Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed), e.g. Australia and UK

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

1	2	3

## Part 2. FATCA Entity type:

**1. The entity Yes No is incorporated, organised or otherwise resident in the US** Yes  No   
(If 'Yes' please complete either (a) or (b) below and go to Part 3; if 'No' please go to question 2)

(a) Specified US Person

(b) Not Specified US Person

If B – Please add your FATCA exemption code or description here

**2. The entity is a Financial Institution** Yes  No   
(If 'Yes' please complete either (a) or (b) below and go to part 3; if 'No' please go to question 3)

**(a) The entity is a Financial Institution and is able to provide a GIIN**

Please provide the entity GIIN here

If you are sponsored by another entity and have provided your sponsor's GIIN on this form, state your sponsor's name here:

**(b) The entity is a Financial Institution who is unable to provide a GIIN**

(i) The entity is a Participating or Reporting FFI but has not yet obtained a GIIN  
(Please provide your GIIN within 90 days of signing this form)

(ii) The entity is a Non-Reporting IGA FFI

(iii) The entity is a Certified Deemed Compliant FFI

(iv) Other FFI\*\*

(\*\*Please provide your FATCA classification)

**3. The entity is a Non-Financial Entity (NFFE)**

(Please complete one of (a-c) below if you answered no to questions 1 and 2)

(a) Active NFFE

(b) Passive NFFE (Note: if ticking this box, please also complete the controlling person form)

(c) Other NFFE\*\*\*

(\*\*\*Please provide your FATCA classification below)





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## Frequently asked questions

We are here to help: the FAQ provides guidance on the terms in the Form, however if you remain uncertain about how to complete this document you can call us on **+44 208 242 9447** (United Kingdom – English speaking line) or visit: **[www.ulsterbank.co.uk/taxresidency](http://www.ulsterbank.co.uk/taxresidency)**

We would like to remind you that Ulster staff cannot provide any tax advice.

### How do I know if I am a Financial Institution?

Generally Financial Institutions make their money from accepting deposits, managing, investing or administering money for their clients.

Common examples include Banks, Investment providers, professionally managed Trusts, Pension Schemes and Private Equity firms.

Generally the classification for FATCA and CRS should be the same, so if you believe you are a ‘Financial Institution’ entity for FATCA, we would expect you to be classified as a ‘Financial Institution’, for CRS.

### What is the difference between an Active and Passive Non Financial Entity?

A Non-Financial entity will either be Active or Passive. If at least 50% of an entity’s income is from dividends; interest, rents or patent royalties (‘passive’ income) or their assets can generate such income (for example shares, real property etc.), then it is most likely that the entity will be a Passive NFE. Common examples include property holding companies, trusts and SPV.

Generally the classification for FATCA and CRS should be the same, so if you believe you are a ‘Passive’ entity for FATCA, we would expect you to be classified as a ‘Passive’ entity for CRS.

### What is a TIN?

The United Kingdom does not issue TINs in a strict sense, but it does have TIN-like numbers:

- The unique taxpayer reference (UTR). The format is a unique set of 10 numerals allocated automatically by HMRC
- A Pension Scheme Tax Reference (PSTR). The format is a unique set of 8 numerals followed by 2 letters allocated automatically by HMRC Information on UK TIN-like numbers can be found here:

Information on UK TIN-like numbers can be found here:

UTR – <https://www.tax.service.gov.uk/information>

PSTR – <https://www.tax.service.gov.uk/information/faqs/pensions?>

If you are a non-UK resident, please see the below link to the OECD portal where information from many foreign jurisdictions has been published that may assist you.

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Active NFEs most commonly include entities such as manufacturing companies, retail companies, service companies, non-profit organisations, publicly listed companies (and their subsidiaries) and UK government bodies.

# Controlling Person Form for FATCA and CRS

This document should only be completed if you have been instructed to do so from the entity classification form.

## Controlling Persons Information

**Only complete this section if instructed earlier in the form.**

Please complete the following summary for Controlling Persons\* of your Entity, indicating all jurisdictions where they are resident for tax purposes, along with their (not the entity's) Taxpayer Identification Number (such as Unique Taxpayer Reference) or a functional equivalent for each jurisdiction.

**Note:** if the Controlling Person is a US resident or citizen, or holds a US passport or green card (even if living outside of the US), please also include United States in the table below along with the US Tax Identification Number.

\* 'Controlling Persons' are defined as 'natural persons' who:

- Exercise ultimate control over the entity,
- Shareholders of the entity deemed to have a controlling interest based on local Anti-Money Laundering (AML) requirements (this usually means 25% ownership or more in the entity, directly or indirectly).
- In the case of a Trust this means:
  - the settlor,
  - the trustees,
  - the protector (if any),
  - mandatory (named) beneficiaries
  - any discretionary beneficiary who has benefitted from the trust, and
  - Any other natural person exercising ultimate effective control over the Trust.

In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

### Controlling Person 1

Name

Date of Birth (DD/MM/YYYY)

Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address

  
  

1. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

2. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

3. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

\* If you are unable to provide a TIN, please provide the appropriate reason **A, B or C where appropriate:**

**Reason A:** The country where the Person is resident does not issue TINs to its residents

**Reason B:** The Person is unable to provide a TIN or equivalent number

**Reason C:** No TIN is required (Only applicable if the controlling person's country of tax residence entered does not require a TIN to be disclosed – such as Australia and UK)

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

1	2	3

**Controlling Person 2**

Name

Date of Birth (DD/MM/YYYY)

Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address

  
  

1. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

2. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

3. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

\* If you are unable to provide a TIN, please provide the appropriate reason A, B or C where appropriate:

**Reason A:** The country where the Person is resident does not issue TINs to its residents

**Reason B:** The Person is unable to provide a TIN or equivalent number

**Reason C:** No TIN is required (Only applicable if the controlling person's country of tax residence entered does not require a TIN to be disclosed – such as Australia and UK)

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

1	2	3

**Controlling Person 3**

Name

Date of Birth (DD/MM/YYYY)

Address Do not use a P.O. Box (unless this is your registered address) or an 'in care of' address

  
  

1. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

2. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

3. Country of tax residence

Taxpayer identification number (TIN)

If no TIN available enter Reason A, B or C\*

\* If you are unable to provide a TIN, please provide the appropriate reason **A, B or C** where appropriate:

**Reason A:** The country where the Person is resident does not issue TINs to its residents

**Reason B:** The Person is unable to provide a TIN or equivalent number

**Reason C:** No TIN is required (Only applicable if the controlling person's country of tax residence entered does not require a TIN to be disclosed – such as Australia and UK)

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

1	2	3
<input type="text"/>	<input type="text"/>	<input type="text"/>

