

Tax residency Self-Certification for Individuals



SECTION A – Beneficial owner -Account holder/applicant information

Account name

Permanent address

Account number(s)

SECTION B – Country of residence for tax purposes

Please indicate all countries in which you are resident for the purposes of that country's income tax and the relevant tax identification number (TIN) or functional equivalent.

Country	TIN (e.g. National Insurance/Social Security number)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

If you are a US citizen or resident in the US for tax purposes, you must complete and return IRS Form W-9 and include any additional residencies in the table above

SECTION C – Declaration

- 1) I undertake to notify First Equity Limited promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide an updated declaration within 30 days of such a change in circumstances.
- 2) I am aware that in certain circumstances First Equity Limited may be obliged to share this information with UK tax authorities who may pass it on to other tax authorities.
- 3) I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

Print Name

Signature

Date

EXPLANATORY NOTES & INSTRUCTIONS

Background

1. The UK International Tax Compliance (United States of America) Regulations 2014 came into force on 30th June 2014 and implement the UK-US Agreement to Improve International Tax Compliance and to implement the US Internal Code, commonly known as FATCA. Under the UK Regulations Financial Institutions (FIs) must establish the tax residency of an account holder and for the specific purposes of the UK/US if an account holder is a US citizen. More background on FATCA and the requirements in the UK can be found in HMRC's UK-US Guidance Notes at <http://www.hmrc.gov.uk/drafts/uk-us-fatca-guidance-notes.pdf>.
2. The UK has signed similar reciprocal agreements with the Crown Dependencies (CDs) - the Isle of Man (10 October 2013), Jersey and Guernsey (22 October 2013) - and with Gibraltar (21 November 2013) and further details can be found at <http://www.hmrc.gov.uk/fatca>.
3. The UK-US Agreement and the UK-CD and Gibraltar Agreements require UK FIs to identify and report Financial Accounts held by US Specified Persons and by Specified CD or Gibraltar Persons.

Purpose of the Self-Certification form

4. There are a number of reasons why First Equity Limited may require you, as an Individual Account holder, to complete a self-certification. These are as follows:
 - a) To establish your tax residence as the holder of a New Individual Account*.
 - b) To obtain from you a TIN if it has been established that you are a US resident for tax purposes or to obtain an Isle of Man National Insurance Number, or Guernsey, Jersey or Gibraltar Social Security Number where it has been established that you are CD or Gibraltar resident for tax purposes.
 - c) To establish that you are not a US citizen or resident in the US for tax purposes, even if US indicia are found in respect of your Pre-existing Individual Account** that you hold or to show that you are not a CD or Gibraltar resident for tax purposes, even if indicia are found.
 - d) If there is a relevant change of circumstance to indicate that your status has changed for the purposes of the UK/US and CD/UK Agreements.

* A New Individual Account is an account opened on or after 1 July 2014.

** A pre-existing Individual Account is a Financial Account maintained by First Equity Limited as at 30 June 2014.

Detail

Section A: Beneficial Owner Information

Account Name: Enter the full name of the account holder or applicant who will be the beneficial owner of such account(s).

Please note for joint account holders we require a separate form from each joint account holder.

Permanent Address: Enter the permanent residential address including the postal code and country.

Account Number(s): Where you are a new client you will not have an account number, so you do not need to complete this field. If you are an existing account holder please list all relevant account numbers.

Section B: Country of Residence for Tax purposes

UK legislation requires us to collect certain information about each client's tax residence(s) and determine whether we are obliged to submit certain account information to UK tax authorities, who may pass it on to other tax authorities.

Country of Tax Residency: Please indicate ALL countries in which you are resident for the purposes of that country's income tax. If you have more than one country of tax residence please list each one separately.

If you are a US citizen or resident in the US for tax purposes, you must complete and return IRS (Internal Revenue Service) form W-9.

Tax Identification Number: Enter the tax reference number that your country of residence for tax purposes has issued to you. Where a country does not issue a Tax Identification Number a "functional equivalent" may be used. For an individual this would include, for example, a Social Security number (such as in Guernsey, Jersey, Gibraltar) or National Insurance number (such as in the Isle of Man), or personal identification number or a resident registration number. Please indicate if you do not have a tax identification number or your country does not issue such numbers.